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2001



# ANNUAL REPORTS

*of the*

Commissioners, Treasurer

*and other*

County Officials



Fiscal Year 2001

July 1, 2000 to June 30, 2001



Placed in the front of each annual report are three separate items which should be inserted between the below stated pages. The items are as follows:

- ▶ DEPARTMENT OF HUMAN SERVICES CITY/TOWN EXPENSE REPORT FY 01 - Please insert between Pages 20 and 21.
- ▶ UNAPPROVED DRAFT, SULLIVAN COUNTY DELEGATION SUPPLEMENTAL BUDGET PUBLIC HEARING MAY 15, 2001 7:00 P.M. - Please insert between Page 48 and 49
- ▶ REVISED DRAFT COPY SULLIVAN COUNTY DELEGATION COUNTY CONVENTION-PROPOSED FY 02 BUDGET, JUNE 29, 2001 1:00 P.M. - Please insert between Page 58 and 59.

Thank you for your assistance.

*County Commissioners Office*





DEPARTMENT OF HUMAN SERVICES CITY/TOWN EXPENSE REPORT FY 01

TOWN/CITY	# CASES	OAA & MEDICAL	# CASES	APTD & MEDICAL	# CASES	NURSING CARE	# CASES	CHILDREN FAMILIES	# CASES	HCBC	# CASES	PPMT	TOTALS
ACWORTH	0	\$ -	3	\$ 3,724.00	7	\$ 55,325.00	6	\$ 12,178.00	2	\$ 6,805.00	8	\$ 9,398.00	\$ 87,430.00
CHARLESTOWN	12	\$ 4,582.00	26	\$ 26,961.00	32	\$ 164,976.00	27	\$ 73,470.00	25	\$ 51,179.00	61	\$ 65,612.00	\$ 386,780.00
CLAREMONT	34	\$ 12,768.00	189	\$ 136,979.00	142	\$ 863,107.00	215	\$ 464,534.00	76	\$ 114,134.00	218	\$ 234,921.00	\$ 1,826,443.00
CORNISH	0	\$ -	3	\$ 1,861.00	3	\$ 14,529.00	2	\$ 832.00	1	\$ 695.00	4	\$ 1,851.00	\$ 19,768.00
CROYDON	1	\$ (1,148.00)	2	\$ 693.00	2	\$ 13,942.00	2	\$ 269.00	2	\$ 1,597.00	4	\$ 6,290.00	\$ 21,643.00
GOSHEN	1	\$ 563.00	6	\$ 3,218.00	5	\$ 43,973.00	4	\$ 2,220.00	4	\$ 2,316.00	10	\$ 15,431.00	\$ 67,721.00
GRANTHAM	0	\$ -	3	\$ 3,834.00	3	\$ 12,905.00	3	\$ 1,655.00	2	\$ 3,551.00	6	\$ 2,799.00	\$ 24,744.00
LANGDON	0	\$ -	1	\$ 1,861.00	1	\$ 5,859.00	0	\$ -	0	\$ -	1	\$ 575.00	\$ 8,295.00
LEMPSTER	0	\$ -	3	\$ 3,573.00	5	\$ 30,195.00	4	\$ 4,820.00	1	\$ 2,495.00	5	\$ 1,471.00	\$ 42,554.00
NEWPORT	20	\$ 5,710.00	61	\$ 37,092.00	45	\$ 269,477.00	79	\$ 103,544.00	35	\$ 82,832.00	84	\$ 111,701.00	\$ 610,356.00
PLAINFIELD	0	\$ -	5	\$ 4,192.00	6	\$ 38,966.00	2	\$ 32.00	1	\$ 484.00	7	\$ 8,736.00	\$ 52,410.00
SPRINGFIELD	0	\$ -	4	\$ 2,778.00	4	\$ 20,056.00	3	\$ 2,698.00	1	\$ 5,934.00	6	\$ 2,641.00	\$ 34,107.00
SUNAPEE	2	\$ 80.00	7	\$ 7,710.00	10	\$ 55,936.00	7	\$ 4,488.00	6	\$ 11,122.00	16	\$ 26,866.00	\$ 106,002.00
UNITY	1	\$ (308.00)	6	\$ 3,797.00	4	\$ 37,974.00	1	\$ 2,423.00	2	\$ 5,348.00	6	\$ 8,729.00	\$ 57,963.00
WASHINGTON	2	\$ 2,274.00	3	\$ 2,180.00	4	\$ 16,308.00	3	\$ 4,838.00	4	\$ 4,150.00	6	\$ 9,517.00	\$ 39,267.00
OTHER	2	\$ 1,020.00	4	\$ 2,300.00	21	\$ 122,443.00	2	\$ 2,469.00	4	\$ 5,602.00	27	\$ 26,433.00	\$ 160,267.00
TOTALS	75	\$ 25,541.00	326	\$ 242,753.00	294	\$ 1,765,971.00	360	\$ 680,470.00	166	\$ 298,244.00	469	\$ 532,771.00	\$ 3,545,750.00



# UNAPPROVED DRAFT

## Sullivan County Delegation Supplemental Budget - Public Hearing May 15, 2001 7:00pm

Attending: Commissioners MacConnell, Adler, and Clarke. Representatives Sandy Harris, Allison, Joe Harris, Ferland, Rodeschin, Burling, Jones, Cloutier, Phinizy, and Odell. Robert Hemenway, Cathy Thurston, Sandra LaPointe, Sherry Lee, Marc Hathaway, Lori Blake

1. Chair Phinizy called meeting to order at 7:05pm. Began Pledge of Allegiance followed by introduction of Delegation members.
2. Commissioner MacConnell given floor - introduction of Board of Commissioners, conceded floor to Commissioner Adler.
3. Comm. Adler stated purpose of this hearing, FY00/01 anticipated deficits against RSA24:15 "no appropriations of over expenditures."
4. Comm. Clarke presented revenue side of FY00/01 budget - explained that reflected costs do not truly represent actual costs for patient care. We pay more than our required 25%.
5. Comm. Adler reviewed expense side of FY00/01 budget.
  - a. Due to State driven costs under HB409, Human Services is experiencing big increase in numbers.
  - b. Sullivan Academy - asking for funding. State is supposed to provided part of funding and County will match. To date, no decision has been made for funding; County will not foot entire bill.
  - c. Rep. Rodeschin spoke of \$65,395 coming back to County in refund would like to apply to revenue side of budget.
  - d. Supt. LaPointe spoke on increase cost to medical DOC budget. Significant increase in substance abuse population (heroin) very costly medical problems, increase in mentally ill offenders. Medications for these conditions are very expensive. Working with Uni-Care to provide formulary plan. Rep. Odell trying to help in legislature with Medicare rates. Aging population, kidney transplant, amputations.
  - e. Public - Frank Deloria (Charlestown), Hitchcock is a teaching hospital. Would their teaching schools pay for meds, treatment, etc.?
  - f. Public - Tom Michelo (Charlestown), Listening to media - people breaking laws to obtain free medical care. How much of this happens in Sullivan County?
  - g. Larry Beswick (Claremont) - How many inmates have medical needs? Supt. LaPointe replied about 50%.
  - h. Ethel Jarvis (Unity) - carrying prior year deficit, which caused high tax rate, can we assume a big increase for FY01/02 budget year?
  - i. Rep. Phinizy - HB555 being considered, state making timely billings to Counties.



- j. Deborah Lewis (Claremont) - asked for explanation of Medicaid rate, why budget at higher rate than anticipated receiving? Asked Comm. MacConnell what was done to prevent further costs on controllable items? If income was down and census was down, when did cost cutting begin?
- k. Tom Donovan (Claremont) - Comm. Adler stated that "can't do anything but pay bills." What is proactive about this? County has done well for past ten years, has only experienced problems during last two - hope this isn't a trend.
- l. Rep. Burling states he was not aware that Medicare rate stated in July was not actually achieved.
- m. Tom Micelo - asked if Department Heads had one plan or everyone doing their own thing? Is there one person who had to sign off on all purchase orders? Reply - Dept. Heads approve purchases, purchase orders are reviewed by Commissioners and signed off by a Commissioner. If purchase is over certain amount - must be approved prior to buying.
- n. Gary Nichols (Newport) - suggest changing fiscal year to December 1st. This would eliminate interest. Carry bond for 6 months
- o. State Law forbids this change, legislature would have to change law. John Wheeler states that this would hurt towns by taking interest away by early payment.
- p. Mary Franklin - Six months taken for a study committee to evaluate operations. Many areas are needy and are working on a shoestring budget. HS is unknown factor for costs.

- 6. Chair Phinizy acknowledges late hour and closes floor to public discussion at 9:10pm. Calls for short break.
- 7. **Meeting resumed at 9:20pm for vote on supplemental budget.**
- 8. Rep. Ferland asked for consequences if supplemental budget is not passed? Long term bond, roll over to next year?
- 9. Rep. Odell responded by saying that per law deficit can not be "rolled over". Check writing will cease when bottom line of budget is reached. Comm. Clarke said that this would just postpone the problem and give the obligation to future generations. Slippery slope to walk on.
- 10. Rep. Burling - the real property tax, sick and tired of voting for stuff that dumps back to taxpayers. Keep avoiding tough choices.
- 11. Rep. Cloutier motioned to adopt the supplemental budget as presented by the Board of Commissioners. Seconded by Rep. Allison. Rep. Rodeschin stated that out of ten counties, Sullivan is the only one facing 2nd year of deficits.
- 12. Rep. Franklin in at 9:30pm.
- 13. Rep. Ferland asked where the Sullivan Academy program stands to date? Cty Atty Hathaway replied that the numbers participating has been capped due to budget constraints. No new entries.
- 14. Rep. Rodeschin would like to see advertising to fellow agencies, hospitals, etc. for empty beds - use for respite care.
- 15. **Rep. Cloutier motioned to remove \$17,000 from supplemental budget.**



**Seconded by Rep. Rodeschin. Roll call vote taken: 11 yes, 0 no - motion carries.**

16. Rep. Burling questioned why not receiving money from pass through for nursing care? Rep. Rodeschin replied that the pass through money would not necessarily go to direct care people as written.
17. Rep. Odell said he is sympathetic to Rep. Burling's views, however, the delegation's responsibility is to make difficult decisions whether they are comfortable with the vote or not. Can't in good conscience stop services to taxpayers.
18. Rep. Sandy Harris agrees that services can not stop providing needs. Rep. Odell states that if the supplemental budget is passed, the good news is that FY01/02 will be an honest budget.
19. **Rep. Rodeschin motioned to add \$65,395 to revenue, receive refund check next week. Other delegates leery to add without having check in hand. Delegation agreed to authorize the sum of \$65,395 said sum being a refund of overpayment to Federal Government and said funds to be used to decrease the FY00/01 deficit. Roll call vote taken: all ayes, motion carries.**
20. Rep. Cloutier motioned to increase the Registrar of Deeds revenue by \$5000 instead of \$25000. Seconded by Rep. Rodeschin. Roll call vote taken: 7 yes, 4 no. Motion carries.
21. Motion by Cloutier, seconded by Allison to call a vote for supplemental budget with amendments. \$873,280 expenses to bottom-line; plus shortfall in revenues in the amount of \$292,326, making amount to be raised by county taxes in the amount of \$1,165,606. Rep. Burling states footnote: no variation in spending plan outlined in supplemental budget shall be allowed without prior approval of the full delegation. All delegation in agreement. *Roll call vote for approval of supplemental budget: 7 yes, 4 no: No Votes: Burling, Jones, Ferland, and Rodeschin. Supplemental budget is passed.*

Respectfully submitted,

Lori Blake

Sandy Harris, Clerk

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# REVISED DRAFT\* COPY

**Sullivan County Delegation  
County Convention - Proposed FY02 Budget  
Ahern Building - Unity, NH  
June 29, 2001 1:00pm**

Attending: Representatives Burling, Rodeschin, Ferland, Cloutier, Allison, Harris J., Leone, Jones, Flint, Harris S., Odell, Phinizy, Franklin, Robb, Commissioners MacConnell, Adler, & Clarke

1. Chair Phinizy called convention to order at 1:05pm. Pledge was said.
2. Reviewed minutes of 4/20/01 meeting. Rep. Rodeschin motioned to accept minutes of 4/20 meeting. Seconded by Rep. Cloutier. *All aye - minutes approved.*
3. Rep. Phinizy states that Rep. Burling and Rep. Rodeschin were voted for redistricting. FEMA will not reimburse Sullivan County for snow damage. Denied, as there were no official members recording the snow accumulation. Town of Newport has designated someone to record snow. Will find volunteers for other towns. A printout will be circulated describing responsibility of recorder. Representative from Odyssey House (Richard Ingram) will speak today.
4. Rep. Leone wanted to know if we apply or know about available grants? He knows that the Sheriff applies for many and Mr. Hemenway has applied for a \$9000 grant for nursing home residents. Who follows through with researching and applying for grants? Commissioner Adler replied that Department Heads receive information pertaining to their departments through mail, committees, etc. and bring it to the attention of the Commissioners.
5. Rep. Burling asked if the Delegation members could receive a quarterly report on what grants have been applied for, received or denied.
6. Motion made by Rep. Rodeschin and seconded by Rep. Robb to vote to enforce the provisions of RSA Chapter 24:14 requiring the County Commissioners to obtain written approval from the Executive Committee before transferring funds between departments. *Vote taken - all aye. Motion carries.*
7. Report from Finance Committee on the FY2002 budget recommendations by Rep. Cloutier. Change total amount to \$18,691,786 from \$18,683,793 and amount to be raised by taxes will be \$9,687,100.70. Changes due to adjustment in fuel oil costs and compensation package. Rep. Cloutier moved for discussion, seconded by Rep. Odell.
8. Rep. Phinizy asked to move new business - mileage increase from item #6 on agenda to item #4. Rep. Ferland motioned to increase from .31 cents per mile to .34 cents per mile to reflect increase in gas prices. Rep. Cloutier seconded - states this will be the first increase in six years. *Roll call vote: Carried. YES (9) NO (5). NO votes: Burling, Flint, Leone, Robb, and Rodeschin.*
9. Rep. Rodeschin moved.  
**Motion: To amend the County budget from \$18,691,786 to \$18,586,939. The reductions to be made in the following expense line items: COUNTY GRANTS, CYA \$20,000, Conn. Val. Homemakers \$20,000, Com. Trans. \$20,000, Women's Supportive Services \$20,000, Soup Kitchen \$3,000, and Sullivan County Academy \$15,000, all equaling \$98,000, plus elimination of new position from Commissioners Office \$50,000, new Total \$148,000. Seconded by Rep. Robb.**

Footnote: Final draft not approved, at the September 10, 2001 Delegation meeting, for lack of a quorum. The following representatives agreed unanimously in favor of the REVISED DRAFT COPY: Peter Franklin, Bob Odell, Constance Jones, Beverly Rodeschin, Brenda Ferland, and Gordon Flint. The following delegates were absent: David Allison, Peter Burling, John Cloutier, Joe Harris, Sandy Harris, Richard Leone, James Phinizy, and Amy Robb.



Discussion ensued regarding the need for the new business manager position, also need for a policy outlining grant funding. Short recess.

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10. Meeting resumed at 1:40pm.

11. Rep. Burling asked if everyone could agree on what the difference in the operating budget proposed with changes compared to the proposed budget for FY02? Rep. Rodeschin replied that she is proposing an overall increase of \$10,000 under the grant line. Rep. Flint moved.

**Motion: To divide Rep. Rodeschin's motion into: Grants (\$98,000) and new position (\$50,000).** Seconded by Rep. Rodeschin. Carried by unanimous voice vote.

12. Rep. Robb asked if the State would match the amount given to Sullivan Academy? Rep. Rodeschin said the House budget removed the Academy. The County received an overall amount of \$260,000 to be divided for the various academy programs - does not know Sullivan's share. The State does not have to match. Department of Corrections will send out an RFP.

13. Rep. Burling returned to the issue of the divided question (#11) - it is difficult to follow order when skipping around. Grave concerns about the budget & budget process. Is the process sweeping forward without discussion?

14. Rep. Odell states that the budget process was new for him. Finance committee had to deal with FY01 deficit. Current budget was done over long period of time with much discussion, differences within committee and thought. Public Hearings were held in Claremont and Newport. The big spending numbers come from Concord. Much of today's discussion was done in prior meetings, why covering same ground?

15. Rep. Burling states that he is delighted to have Rep. Odell aboard. Raises caution on state transferring tax obligation to County. Deeply disappointed in lack of support in giving Department of Corrections back to State. We have obligation to raise eyes from budget to horizon. Against cutting grants as they save us money in the long run.

Rep. Franklin applauds both Burling and Odell. What can we do today to change outcome? Rep. Burling suggests funding of half-year budget for Corrections Department.

16. A. Rep. Rodeschin moved.

**Motion: To increase grants to a total of \$98,000, as in the previous undivided motion.**

Seconded by Rep. Cloutier. Roll Call

vote. Defeated. YES (2) NO (12). Yes votes: Rodeschin and Cloutier.

B. Rep. Flint moved.

**Motion: To fund grants as follows: Com. Youth \$30,000, Conn. Valley \$35,775, Com. Trans. \$24,672, Women's**

**Supportive Services \$30,000, Soup Kitchen \$5,000, and Sullivan**

**Academy \$25,000, all equaling \$150,447.** Seconded by Rep. Burling.

Roll Call: Carried. YES (10) NO (4). No votes: Ferland, O'Dell, Phinizy, Rodeschin

C. Rep. Rodeschin moved.

**Motion: To eliminate \$50,000 from the Commissioners' expense line (new position).** Seconded by Rep. Ferland.

Roll Call: Defeated. YES (4) NO (10). Yes votes: Flint, Leone, Phinizy, Rodeschin.

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17. Discussion ensued in grant funding requirements. Guidelines need to be set for next budget process. Rep. Phinizy appointed committee - Rep. Allison as Chair, Odell, Burling, Ferland, Franklin and Commissioner Adler for identifying and reviewing grants funded at present - submit an interim report. Submit to the full delegation a draft policy and guideline for the executive committee regarding service grants.
18. Returned to question of business manager position.  
Rep. Burling moved.  
**Motion: Prior to hiring any person in the capacity of business manager or similar job, the Commissioners will report to the Delegation on projected salary, benefits package and all consequences projected to flow from the hiring.** Seconded by Rep. Leone. Passed by unanimous voice vote.
19. A. Rep. Leone moved.  
**Motion: To authorize County Commissioners to cut the budget by \$400,000, including monies reinstated today.** Seconded by Rep. Robb. Roll Call: Defeated. YES (3) NO (11). Yes votes: Burling, Leone, and Rodeschin.  
B. Burling moved.  
**Motion: That we raise and appropriate \$18,754,233 to be expended in accordance with the '02 budget, and that we require the commissioners to lapse \$400,000. From such lines, except the grants, as they deem appropriate.** Seconded by Rep. Robb. Roll Call: Defeated. YES (6) NO (8). Yes votes: Burling, Franklin, Jones, Leone, Robb, and Rodeschin.
20. Discussion on above can't authorize Commissioners to cut wherever they see fit. Cuts should be tailored to happenings during the year. This doesn't send a message or punishment to the State but reflects poorly on the County. Rep. S. Harris states that the Finance committee did a commendable job, now trying to overturn all it's work and begin on level ground - unnecessary. Rep. Odell thanked Sandy for her comments - what is the point of all the committee's hard work if all is overturned.
21. **Recess - will address Odyssey House upon return. Commenced at 4:10pm**
22. Rep. Burling commented that the Delegation should draft a bill to provide the State Corrections with a second pharmacist to set up and provide meds for the county corrections - would realize up to a 40% reduction in cost.
23. Odyssey House representative - finalizing deal with State. Toured Maple Hill building. Very good first meeting. Looking at cost to rehab building. Would house coed between the ages of 11-18 for a period of sixty days. Currently 40 children on waiting list for beds. Children in trouble, not suicidal or physically violent. Will use Keene State grads. The students will school on-site. Will use community services and on-site services. Goal is to return child to family not necessarily in Sullivan County. Program originally geared for Strafford County but DHHS pointed toward Sullivan. Will be leasing building from Sullivan County. Architects will be in next week to look at building. Rodeschin states that Odyssey House's reputation is excellent.
24. Rep. Ferland moved.  
**Motion: To cut \$64,418 in the Nursing Home lines for new computers.** Seconded by Joe Harris. Discussion: System is used for resident record keeping and to download information to State. UNIX operating system will be obsolete in two years. Would like to have new software up and running before old gives out. Roll call: Carried. YES (10) NO (4) [No record].

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25. Rep. Ferland moved.  
**Motion: To cut position numbers 52604 and 52609 for total of \$37,294.26.**  
Seconded by Rep. Leone. Roll Call: Defeated. YES (4) NO (10). Yes votes: Ferland, Jones, Leone, and Rodeschin.
26. Updated FY02 budget figures with all changes to date: \$18,724,233 total budget with \$9,719,547 to be raised in taxes
27. Rep. Cloutier motioned to increase the respite care revenue from \$728 to \$2100.  
Seconded by Rep. Rodeschin. All Aye, motion carries.
28. Rep. Odell states that we need to form a board of volunteers to oversee the \$16,000 study committee recommendation. Need to draft a "Criteria of Support". Rep. Phinizy designated committee to be made up of 1 commissioner, 2 delegation, and 6 community. So amended. Make group specific to task. **All aye - motion carries.**
29. No further discussion on budget.
30. Benefit package for elected officials - changes have been included in budget package for FY02.
31. **Rep. Cloutier motioned to pass the FY02 budget in the amount of \$18,724,233 with \$9,718,147 to be raised in taxes.** Allison seconded. Roll call: Defeated. YES (6) NO (8). Yes votes: Allison, Cloutier, Flint, S. Harris, O'Dell, and Phinizy.
32. Rep. Odell asked if the County Attorney's insurance premium is in the budget? Don't purchase at this time. Rep. Burling suggests a footnote - County Attorney can not purchase professional insurance until he meets with the Finance Committee. Seconded by Rep. Cloutier. **All aye - footnote carries.**
33. Revisited discussion on lapsing money back to general fund as the State does. \$400,000 is too big - what number is not too big? Odell worries that this is not a responsible way to budget. Arbitrary spending of taxpayer money. All hard work of finance committee is for naught.
34. Rep. Franklin - if money is lapsed does this affect the amount to be raised by taxes? Reply - YES. Burling restates his motion to accept budget figures with a lapse of \$100,000, excluding grants. Joe Harris seconded. Sandy Harris reminds that during the public hearings the public did not ask for any cuts. Jones states that constituents have called individual delegates and complained. Phinizy said that no statement is being made to the State. This is a County issue. Flatlined in Governors budget. We don't have the luxury of passing off costs to others. Obligation to deal with budgeting. Should not pass off responsibility to Commissioners that should not be theirs. If revenue is up \$100,000 does this satisfy above? If can't comply what happens?
35. Motion on table - approve budget of \$18,724,233 with taxes raised in amount of \$9,718,147 and lapse into surplus \$100,000 from any and all lines excluding grants. *Roll call: Defeated. YES (6) NO (8). Yes votes Burling, Franklin, Jones, Leone, Robb, and Rodeschin.*
36. **Rep. S. Harris motioned to reconsider the previous vote of passing proposed budget of \$18,724,233 with \$9,718,147 in taxes.** Seconded by Rep. Burling. Roll call: Tie vote: YES (7) NO (7). Yes votes: Allison, Cloutier, Flint, J. Harris, S. Harris, O'Dell, and Phinizy.
37. **Break at 6:00pm - resumed at 6:20pm. Lori Blake leaving, Cathy Thurston taking minutes.**
38. Discussion regarding expenses passed down by State - specifically HHS. Motion by Rep. Robb pass original budget (\$18,724,233, see #31) with approved amendments and the stipulation that the County Commissioners may not spend in excess for Human Services the sum of \$4,282,838 during the fiscal year 2002. **Roll call: Carried. YES (9) NO (5). No votes: Ferland, Flint, Jones, Leone, and Rodeschin.**
39. Peter Burling wants it understood by all that the FY02 budget will not be overspent.

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40. Agenda item #5 - Judkins Easement. Ethel Jarvis - delegation voted last year to sign. Need new commissioners to sign. Rep. Burling motioned to table discussion until next delegation meeting. Seconded by Rep. Odell. Rep. Phinizy states that this was already agreed upon last year and sees no reason why Commissioners Clarke and Adler can't sign. **Roll call: Carried. YES (11) NO (3). No votes: Cloutier, S. Harris, and Phinizy.**
41. The new Accounting Policy draft was given to the Delegation members. Elected officials salaries to be reviewed. Both will be discussed at next Delegation meeting.
42. Rep. Burling moved.  
**Motion: To authorize the County Commissioners to apply for, receive and expend federal and state grants which become available during the course of the year, and also accept and expend money from any other governmental unit or private source to be used for purposes for which the county may legally appropriate money.** Seconded by Rep. Leone. Voice vote: Carried unanimously.
43. County Convention adjourned at 6:58pm.

*Respectfully submitted,*

*Lori Blake*

*Sandy Harris, Clerk*

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# ANNUAL REPORTS

*of the*

Commissioners, Treasurer

*and other*

County Officials



Fiscal Year 2001

July 1, 2000 to June 30, 2001

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**&**

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## DEDICATION



Robert W. Morrow



Donald B. Fontaine, Sr.

We would like to dedicate our Fiscal Year 2001 Annual report to our former County Commissioners, Donald B. Fontaine Sr. and Robert W. Morrow, who both retired from county government in December, 2000, allowing them to spend more time with their families.

Commissioner Fontaine served from 1987 to 2000. Fontaine was instrumental in the creation of the annual state-wide County Government Week in 1988, which was followed, in 1989, by the National Association of Counties establishing a National County Government Week. Last year, Fontaine received a House Declaration for his part in the creation of these events. Fontaine was also very active in the Department of Corrections (D.O.C.) renovations, played a vital role in the building and opening of the MacConnell Special Care Unit in Unity, and participated in the board that was responsible for the Sewer Project which connects the nursing home in Unity to the City of Claremont.

Commissioner Morrow served from 1995 to 2000. Morrow brought a vast knowledge of management skills, financial savy and union negotiations to the county. He was a strong advocate for fiscal responsibility. Morrow also played a vital roll in the addition of the MacConnell Unit, was a big asset on the D.O.C. Renovations Board, and played a vital role in the County Home Sewer Project. He attended all project meetings and was extremely diligent and attentive to detail.

For all their hard work and dedication during their terms, we are proud to dedicate this years report to both these two fine former County Commissioner's.

## SULLIVAN COUNTY DEPARTMENT DIRECTORY & OTHER OFFICIALS

BOARD OF COMMISSIONERS OFFICE ..... Tel. 603-863-2560  
..... Fax. 603-863-9314  
..... E-mail: [sucomm@sugar-river.net](mailto:sucomm@sugar-river.net)  
..... Address: 14 Main Street, Newport NH 03773

*Joan R. MacConnell - Chair\**  
*Rudolf Adler - Vice Chair\**  
*Donald S. Clarke - Clerk\**  
*Peter Lovely - Treasurer\**  
*Catherine Thurston - County Coordinator*  
*Janice Bryk- Payroll, Newport Complex*  
*Dodi Violette - Accounts Payable*  
*Sharon Johnson-Callum - Account Clerk II/Receptionist*  
*Arthur Porter - Custodian*

NURSING HOME ..... Tel. 603-542-9511  
..... Fax. 603-542-9214  
..... E-mail: [scnh@cyberportal.net](mailto:scnh@cyberportal.net)  
..... Address: RR1 Box 392, Claremont NH 03743

*Robert Hemenway - Administrator*  
*Dorothy Ruderman - Director of Nursing*  
*Peter Farrand - Director of Human Resources*  
*Julie Woodman - Office Manager*

LONG TERM CARE ..... Tel. 603-863-3345  
..... Fax. 603-863-2460  
..... Address: 14 Main Street, Newport NH 03773  
*Patti Koscielniak - Long Term Care Coordinator*

REGISTRY OF DEEDS ..... Tel. 603-863-2110  
..... Fax. 603-863-0013  
..... E-mail: [sudeeds@sugar-river.net](mailto:sudeeds@sugar-river.net)  
..... Address: PO Box 448, Newport NH 03773

*Sharron King - Registrar\**  
*Chaunee Baker - Deputy Registrar*  
*Holly Avery - Clerk*  
*Tammy Hisel - Clerk*  
*Sandra Hess - Clerk*  
*Karen Rossiter - Clerk*

CONSERVATION DEPARTMENT ..... Tel. 603-863-4297  
..... Fax. 603-863-4730  
..... E-mail: [janice-heighes@nh.nacdn.net](mailto:janice-heighes@nh.nacdn.net)  
..... Address: 24 Main Street, Newport NH 03773

*Janice Heighes - District Manager*  
*Board of Supervisors: Robert Ward (Chair - Sunapee), Doddridge Johnson (Vice Chair - Sunapee), John Luther (Treasurer - Acworth), David Grobe (Plainfield), and Leon Stevens (Claremont)*  
*Associate Supervisor: Richard Elsesser (Acworth), Leo Roy (Claremont), and Amy Robb (Delegation Representative - Claremont)*



COOPERATIVE EXTENSION ..... Tel. 603-863-9200  
..... Fax. 603-863-4730  
..... E-mail: nancy.berry@unh.edu  
..... Web site: ceinfo.unh.edu  
..... Address: 24 Main Street, Newport NH 03773  
*Educators: Nancy Berry, Robin Luther, Sandy Trybulski, Gail Kennedy,  
Stephen Wood, and Seth Wilner  
Karna Williams - Secretary I  
Sandra Rumrill & Adrienne Robertson- Secretary II*

COUNTY ATTORNEY ..... Tel. 603-863-0014/7950/9365  
..... Fax. 603-863-0015  
..... E-mail: ca3srnet.com  
..... Address: 14 Main Street, Newport NH 03773  
*Marc Hathaway - Attorney\*  
Alex Scott - Assistant Attorney  
Melanie O'Sullivan - Administrative Secretary  
Chris Parry - Data Entry Clerk*

SHERIFF'S DEPARTMENT ..... Tel. 603-863-4200  
..... Fax. 603-863-0012  
..... E-mail: sheriff@nhvt.net  
..... Web Site: sullivancounty-nh.com  
..... Address: PO Box 27, Newport NH 03773  
*Michael Prozzo - High Sheriff\*  
William Ball - Chief Deputy Sheriff  
Barbara Sprague - Secretary/Special Deputy  
Full-time Deputy's: William Ball & Walter Coons  
Part-time Deputy's - Colby Casey, Thomas Cummings, Donald Fontaine Jr.,  
Richard Guere, Peter Hickey, Thoms Lockhart, Edgar Masone, Ronald Nelson,  
Andrew O'Hearne, Nicholas M. Picerno, Nicholas P. Picerno, David Tucker,*

HUMAN SERVICES DEPARTMENT ..... Tel. 603-542-9511 Ext. 212  
..... Fax. 603-542-9214  
..... E-mail: sullhs@sugar-river.net  
*Sherrie Curtis - Human Services Coordinator*

DEPARTMENT OF CORRECTIONS ..... Tel. 603-542-8717  
..... Fax. 603-542-4311  
..... E-mail: cell@turbont.net  
..... Address: RR1 Box 392, Claremont NH 03743  
*Sandra LaPointe - Superintendent  
Sherry Lee - Assistant Superintendent*

VICTIM WITNESS PROGRAM ..... Tel. 603-863-3150  
..... Fax. 603-863-0015  
..... Address: 14 Main Street, Newport NH 03773  
*Cindy Vezina - Victim Witness Coordinator*

COURTS:  
Superior Court ..... Tel. 603-863-3450  
*Robert Morrill - Judge  
Peter Wolfe - Clerk*

District Court ..... Tel. 603-863-1832  
*Ed Tenney - Judge*  
Probate ..... Tel. 603-863-3150  
*Michael Feeney - Judge*  
*Diane Davis - Probate Registrar\**

\* Indicates elected County officials

# SULLIVAN COUNTY DELEGATION

REPRESENTATIVE NAME	TOWN(S) REPRESENTED & REPRESENTATIVE ADDRESS	TELEPHONE/E-MAIL
<b>Phinizy, James</b> <i>Chair</i>	ACWORTH, CHARLESTOWN, GOSHEN, LANGDON, LEMPSTER, WASHINGTON	603-835-6074
	Box 175, Black North Rd., Acworth NH 03601	phinizy@sover.net
<b>Allison, David</b> <i>Vice Chair</i>	CLAREMONT	603-543-3481
	RR2 Box 889, Cornish NH 03745-9743	davidallison@adelphia.net
<b>Harris, Sandy</b> <i>Clerk</i>	CLAREMONT	603-542-6973
	43 Ridge Ave., Claremont NH 03743	sandra.harris@leg.state.nh.us
<b>Burling, Peter H.</b>	CORNISH, PLAINFIELD	603-675-6225
	Attn: Kay Cushman Democratic Leader, Room 307 State House, Concord NH 03301	phburling@aol.com
<b>Cloutier, John</b> <i>Finance Committee Chair</i>	CLAREMONT	603-542-6190
	13 W. Lafayette Street, Claremont NH 03743	
<b>Ferland, Brenda</b> <i>Finance Committee</i>	CHARLESTOWN, LANGDON	603-826-5034
	267 River Rd., Charlestown NH 03603	
<b>Flint, Gordon</b>	CROYDON, NEWPORT, UNITY	603-863-2773
	21 Lincoln Terrace, Newport NH 03773-1410	
<b>Franklin, Peter</b> <i>Finance Committee</i>	CROYDON, NEWPORT, UNITY	603-863-1923
	147 Unity Rd., PO Box 411 Newport NH 03773	
<b>Harris, Joe</b>	CLAREMONT	603-542-6973
	43 Ridge Ave., Claremont NH 03743	joe.harris@leg.state.nh.us
<b>Jones, Constance</b>	CORNISH, GRANTHAM, PLAINFIELD, SPRINGFIELD, SUNAPEE	603-863-8395
	3 Clubhouse Lane, PO Box 975 Grantham NH 03753	
<b>Leone, Richard</b>	GRANTHAM, SPRINGFIELD, SUNAPEE	603-763-9933
	310 North Rd., Sunapee NH 03782	rcle@sugar-river.net



REPRESENTATIVE NAME	TOWN(S) REPRESENTED & REPRESENTATIVE ADDRESS	TELEPHONE/E-MAIL
<b>O'Dell, Bob</b> <i>Finance Committee</i>	ACWORTH, GOSHEN, LEMPSTER, WASHINGTON	603-863-9260
	PO Box 23, Lempster NH 03605	rpojr@aol.com
<b>Robb, Amy</b>	CLAREMONT	603-542-0202
	8 Durham Ave., Claremont NH 03743	arobb@adelphia.net
<b>Rodeschin, Beverly</b>	CROYDON, NEWPORT, UNITY	603-863-1941
	336 Sunapee Street, Newport NH 03773	

## SULLIVAN COUNTY FACTS PAGE

### BRIEF HISTORY

Sullivan County is located in the West Central area of New Hampshire. The county was named after Brigadier General John Sullivan, a Revolutionary war hero in late 1700's. Previously Sullivan County was part of Cheshire County. On July 5, 1827 Sullivan County came into being and established its own recording site in Newport, which is currently the county seat. The county consists of 528 square miles and includes fourteen towns and one city\*:

*Acworth, Charlestown, Claremont\*, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington.*

The population in Sullivan County is currently 40,255 (*Estimate extracted from U.S. Census Bureau 1999 Web site*).

### COUNTY GOVERNMENT

- ▶ Sullivan County employs 292 employees (average extracted from FY '01 statistics).
- ▶ The majority of the employees are employed at the Sullivan County Nursing Home in Unity, followed by Department of Corrections, Sheriff's Department, Registry of Deeds, Attorney's Office, County Commissioners, Cooperative Extension, and Conservation Department. Per NH State mandates the County subsidizes employees in the following programs: Long Term Care, Victim Witness Protection, Conservation, and Human Services.
- ▶ The County owns 1,500 acres of land, which includes the Newport Complex (De Wolf Building, Conservation/Cooperative Extension Building) and the Unity Complex which includes the Nursing Home, Department of Corrections, Maple Woods, and several out buildings.

### *COUNTY GOVERNMENT IS MADE UP OF TWO BRANCHES*

*The Executive Branch* consists of three Commissioners with two commissioners elected every two years and the third commissioner every four years. The Board of Commissioners duties are mandated by NH Statute RSA 28. The Commissioners are part-time elected officials responsible for overall supervision of County Departments, buildings and land, and exercise budgetary oversight over all County expenditures. The Commissioners meet bi-weekly with department heads, Tuesdays, to discuss old and new business. The Commissioners submit, on a fiscal year (July 1st to June 31st), a budget to the County Delegation for approval. Minutes from the Commissioners public meetings may be attained through the Commissioners Office.

*The Legislative Branch*, the County Delegation, consists of fourteen elected Representatives. The role of the County Delegation is to approve the necessary funds to operate the County. The Finance Committee of the County Delegation reviews the Commissioners' budget, then submits the budget (with any modifications) to the full County Delegation who then vote on the funds. County Delegation minutes

may also be attained from the Commissioners Office.

## **COUNTY GOVERNMENT DEPARTMENTS & THEIR ROLE**

**Commissioners Office** - The Commissioners Office is located on Main Street in Newport, the County seat. This office currently employs four employees: a County Coordinator, a Payroll Clerk, an Accounts Payable Clerk, and a Clerk/Receptionist. The County Coordinator performs a variety of duties which include managerial, administrative and financial support supervising the Commissioners Office, Payroll Department, Human Services Office and Maintenance Department. The employees perform a number of duties which include: coordinating meetings among officials and public; preparing budgetary reports for Department Heads and Auditors, handling employee benefits, accounts payable & receivable, and maintaining records for all County Offices.

**County Treasurer** - The Treasurer is a two year elected term, with the position receiving its authorization from the NH Constitution. The position is part time with duties, mandated by RSA's, that include the accountability of all moneys belonging to the county, with a follow up report at the end of each fiscal year.

**Registry of Deeds** - The position of Registrar is a two year elected position, receiving its authorization from NH Constitution, Part #2 Article 71 & 72. Sullivan County Registry of Deeds is located on main street in Newport. The duties of the Registrar, dictated by RSA's, include the recording, reproduction and indexing of legal documents pertaining to real estate, and the reporting to the cities and towns (for tax purposes) of all transfers of property and the maintenance of records dating back to 1827. The Registry records an average of 50-75 documents a day, with 30-50 people utilizing the facility per day. Along with the elected Registrar, the Registry of Deeds currently employs a Deputy Registrar and four full time clerks.

**Sheriff's Department** - The Sheriff's Office receives its legally mandated authorization from NH Constitution, Part #2 Article 71, and additionally from RSA section 104:6. The Sheriff's Office is located on Sunapee Street in Newport. Along with the High Sheriff (the chief law enforcement officer to each Sheriff Dept., a two year elected term) there is a Chief Deputy, three full time and 9 part time Deputies, and a full time Secretary/Special Deputy. In New Hampshire, the Sheriff's authority reaches throughout and within the boundaries of the State, sharing jurisdiction with local law enforcement agencies. Some of their duties include: rural patrols, criminal investigations, support of local law enforcement initiatives, vehicle escorts, transport of inmates/juveniles/involuntary emergency admissions, prisoner control, civil services, and Superior Court capias & extraditions. Check out the Sheriff's Department Web site @: [sullivancounty-nh.com](http://sullivancounty-nh.com) for further details and to view the County's "Most Wanted".

**Attorney's Office** - The County Attorney's Office is located on Main Street in



Newport. The County Attorney is a constitutionally elected official and is the chief law enforcement officer in the County. The County Attorney is charged with prosecution of felonies and misdemeanor appeals from the district courts and works in conjunction with the State Attorney General's Office, Sheriff's Department, NH State Police and local police departments. In addition, the County Attorney represents the County in all civil matters involving the departments or agents of the county, and works with the medical referee in cases of untimely deaths. Along with the County Attorney, the County Attorney's Office currently employs an Assistant Attorney and a full and part time Secretary. The office also works closely with the **Victim Witness Program**. The Victim Witness Program was created to ensure that the rights of the victim are protected, reducing the impact the crime and resulting involvement in the criminal justice system has on the lives of victims and witnesses. This program, which staffs one Victim Witness Program Coordinator, is funded by State, Local, and County resources.

**Nursing Home** - The Sullivan County Nursing Home is located on the County Farm Road in Unity. The Nursing Home employs approximately 219 and provides 24/7 care. The Nursing Home Rehabilitation Department has available to them a registered Physical Therapist as well as Occupational Therapist when needed, and the home assists in applying for Nursing Home assistance. Along with the MacConnell Unit which was built specifically to meet the needs of the resident with Alzheimer's Disease, the home also helps with Respite Care - a service allowing someone to take time off from caring for a family member at home.

CURRENT DAILY RATES: Medicaid \$125.31, Semi-Private \$160, and Private \$175. These rates include: room accommodations, meals (including special diets ordered by physicians), 24 hour nursing care, assistance with activities, personal care items, laundry service, routine dental treatments, prescribed medical dressing items, social services, most recreational activities, and oxygen concentrators or tanks. Additional items such as physician services, podiatrist services, pharmacy services, medical supplies are billed to insurance carriers first then to the responsible party. An updated list of items available can be obtained by contacting the Nursing Home at 603-542-9511.

**Conservation District** - The Conservation District is located on Main Street in Newport. It was created by State Statutes in 1945, and is managed by an elected board of supervisors who must be residents of the county. Funding for the Conservation District come from Sullivan County, grants from public/private sources, and individual contributions. The District publishes a newsletter four times a year, and holds an annual Tree/Shrub and Trout sale to assist with expenses. The Conservation District provides technical assistance in partnership with USDA Natural Resources Conservation Service, educational programs, interagency coordination, and soil interpretations. They serve as a link between federal and state agencies and local towns providing assistance in the wise use of soil and water resources.

**Cooperative Extension** - The Cooperative Extension is located in the same building

as the Conservation District. The Cooperative Extension is available to offer advise and support through programs designed for individuals, families, and communities. Topics include financial management, child care and development, housing fisheries and wildlife management, 4-H youth programs, nutrition and food safety, farm and forestry practices, environmental quality, marine education, just to list a few. The County subsidizes a portion of the Cooperative Extension through the use of one of it's buildings, payroll for two full time employees and one part time, and through grants.

***Department of Corrections*** - The Department of Corrections is located at the Unity complex, near the County Nursing Home. The Department of Corrections employs approximately 26 employees including: a Superintendent, an Assistant Superintendent, a full time Secretary, a Registered Nurse, and full and part time Correctional Officers. While providing protection to the county citizens from convicted and pretrial felons, the Department of Corrections provides Juvenile tours as a deterrent effort and supports all programs that focus on the critical need for early intervention.

***Long Term Health Care*** - This program began as a pilot project in 1999 by the counties. The Long Term Health Care Coordinator is located at the Commissioners Office in Newport and provides assessment and counseling/education to individuals seeking Medicaid reimbursement for long term care services and education to all others considering nursing home admission or options for long term care. The Coordinator's salary is currently on contract through the state, with subsidies from Federal and County.

# SULLIVAN COUNTY COMMISSIONERS

## ANNUAL REPORT

### Fiscal Year 2001

Fiscal Year 2001 has been a very interesting year in county government. We have welcomed two new commissioners, Rudolf Adler and Donald Clarke, who were cordially greeted and then baptized by fire, viewing county government from all angles in the past six months.

At the suggestion of the Delegation, we invited a representative from all fourteen towns and one city, in Sullivan County, to: review and discuss county government, meet with each department head, tour the facilities in Newport and Unity, and then to compile their recommendations for improvement of operations. The volunteer committee met nineteen evenings from September 7, 2000 through March 29, 2001, and submitted their report to the Commissioners Office. Copies of this report can be attained upon request.. Suggestions which are currently being investigated, include: 1) forming a county advisory board, 2) exploring a separate Business Managers position, and 3) creating a study committee specifically for the county nursing home.

The sewer project, which began in the spring of 2000 to tie the County Nursing Home into the Claremont sewer lines, is just about completed, with a few minor items to be worked out.

The Department of Corrections continues to hold a high daily census, causing costs to increase, especially with inmate medical treatments. We are trying to study space needs, and would like to thank the Department of Corrections employees for their continued hard work and loyalty.

We wish to express our gratitude to the office staff in our business office for their support and dedication. In addition we thank our department heads and their employees, the full Delegation and Delegation Finance Committee for working with us on the budget process, which involved long and difficult hours.

We'd also like to thank the elected officials for their continued cooperation. It is through all your efforts and cooperation that all of the citizens of Sullivan County can be proud to call Sullivan County "Home".

Respectfully submitted,

*Commissioner Joan "Jean" MacConnell, Chair*  
*Commissioner Rudolf "Rudy" Adler, Vice Chair*  
*Commissioner Don Clarke, Clerk*

JM/s.j-c.



**SULLIVAN COUNTY NURSING HOME**  
**ANNUAL REPORT**  
**Fiscal Year 2001**

Over this past year, the Nursing Home has stabilized. Our staffing has improved and our reliance on contract staffing has been decreased. There have been several reasons for this change. First, on March 7, 2001, we reached agreement with the Bargaining Unit at the Nursing Home. This agreement settled the issue of wages and benefits through June 30, 2003. It provided increases in wages of 2% effective July 1, 2001, 1% effective January 13, 2002, 2% effective July 14, 2002 and 1% effective January 6, 2003. It also increased shift differential from \$.60 to \$.80 per hour effective with the first pay period after the signing of the agreement and \$.90 per hour effective July 1, 2002. These changes helped to make us more competitive for attracting staff.

Another reason for the stability in the Nursing Home is the stability in our management team. Over the last year, we have had only two changes in the management team. On January 30, 2001, Charlotte Ruskin, Director of Social Services, resigned her position. She was replaced with Kelley Compton on March 16, 2001. On April 27, 2001, Deborah Lewis, Business Office Manager, resigned her position. On May 6, 2001, Julie Woodman was hired to fill the position of Office Manager. We have a good working team in place and it shows in the stability of the staff.

This year was significant for the Unity Complex in that the County is no longer in the sewerage treatment business. On June 8, 2001, the county Complex began sending its sewerage to the City of Claremont's Sewerage Treatment Facility. By the end of the this year, the balance of this project, which includes the closure of our Treatment Facility, is almost complete. It is estimated that this change will save the County \$50,000 annually in operating costs.

Our Medicaid rates this year were on a roller coaster ride. When we started the year, our rate was \$123.92. On October 1, 2000, our rate was increased to \$129.74. On February 1, 2001, our rate was decreased to \$125.31. At the start of this year, our private pay rates were set at \$145.50 for a semi-private room and \$148.50 for a private room. On January 1, 2001, these rates were increased to \$160.00 for semi-private room and \$175.00 for a private room. Our average cost of care for a resident during this year was \$160.00 per day.

Our census this year has also stabilized. We carried an average census of 145.08 for the year. Of this, Medicaid bed days averaged 124.83, or 86.04%, and private bed days average 19.51, or 13.45%. Leave days, days that we don't get paid for, totaled 271, or .51%. The following is the census for the fiscal year.

	TOTAL DAYS AVAILABLE	MEDICAID DAYS	%	PRIVATE DAYS	%	LEAVE DAYS	%	TOTAL DAYS	%
JUL	4836	3,949	85.90	627	13.64	21	.46	4,597	95.06
AUG	4836	3,913	86.30	593	13.08	28	.62	4,534	93.76
SEP	4680	3,868	86.92	550	12.36	32	.72	4,450	95.09
1ST QTR	14352	11730	86.37%	1770	13.03%	81	.60%	13581	94.83%
OCT	4,836	4,036	85.36	651	13.77	41	.87	4,726	97.77
NOV	4,680	3,799	85.87	593	13.40	32	.72	4,424	94.53
DEC	4,836	3,842	85.64	633	14.11	11	.25	4,486	92.76
2ND QTR	14352	11677	85.62%	1877	13.76%	84	.62%	13838	95.03%
JAN	4,836	3,803	85.46	627	14.09	20	.45	4,450	92.02
FEB	4,368	3,455	86.55	526	13.18	11	.28	3,992	91.39
MAR	4,836	3,844	86.87	576	13.02	5	.11	4,425	91.50
3RD QTR	14040	11102	86.28%	1729	13.44%	36	.28%	12867	91.85%
APR	4,680	3,637	84.94	584	13.64	61	1.42	4,282	91.50
MAY	4,836	3,670	85.48	620	14.44	3	.07	4,293	88.77
JUN	4,680	3,746	87.26	541	12.60	6	.14	4,293	91.73
4TH QTR	14196	11053	85.90%	1745	13.56%	70	.54%	12868	90.65%
FY '01 TOTAL	56,940	45,562	88.04%	7,121	13.45%	271	.51%	52,954	93.00%

I would like to take this opportunity to thank the staff of the nursing home for their hard work over the past year. Finding additional staff has been difficult at best and the current staff have had to work additional hours to maintain the high standard of care they are dedicated to.

I would also like to thank the volunteers who have dedicated their time to the residents of the nursing home. Without their contributions, the residents would not enjoy that extra quality of life that the volunteers bring.

Sincerely,

*Robert Hemenway*

Nursing Home Administrator

**SULLIVAN COUNTY ATTORNEY'S  
ANNUAL REPORT  
Fiscal Year 2001**

The past year has been a busy one for the Sullivan County Attorney's Office. In the Sullivan County Superior Court this office is handling 265 new cases and has responded to pleadings filed in 365 pre-existing cases. In addition to the work in the Superior Court, we continue to work closely with area law enforcement by providing legal advise in criminal investigations and prosecution services in the District Court as circumstances require.

Our prosecutorial duties are made easier by the competent and compassionate work of our Victim/ Witnesses Coordinator Cindy Vezina. What is more important, however, is that Ms. Vezina's efforts insure that the concerns and questions of those involved in criminal system as victims and/or witnesses are addressed promptly and professionally. Ms. Vezina also plays a major role in our continued commitment to the victims of violence. Each year she works with area law enforcement and Women's Supportive Services to organize the domestic violence training program we provide Sullivan County law enforcement.

While the prosecutorial duties of the Sullivan County Attorney's Office take up the majority of our time and resources, we continue to provide County Government with quality legal representation.

The delivery of quality, cost-effective legal representation to the citizens of Sullivan County is a continuing challenge. A major initiative is our plan to begin using imaging technology to enhance our ability to efficiently manage information--the statements, reports, pleadings, legal research, memorandums and other documents which are at the heart of every lawyer's workday. By taking advantage of this now cost-effective technology we will be able to keep pace with an expanding workload without hiring additional staff.

The major threat to the safety of our community remains substance abuse. Heroin, Oxycontin, cocaine along with other drugs and alcohol play a prominent role in the majority of our criminal cases. The continued efforts of law enforcement, coupled with effective prosecution and sentences that recognize the need for both punishment and treatment, remain the most effective response to this problem.

In closing, I would like to thank the citizens of Sullivan County, the County Commissioners, and the members of the Sullivan County Delegation for their support. I and my entire staff are proud to work for and with you for a better Sullivan County.

Respectfully submitted,

*Marc Hathaway*

Sullivan County Attorney



**SULLIVAN COUNTY SHERIFF'S DEPARTMENT**  
**ANNUAL REPORT**  
**Fiscal Year 2001**

To the Honorable Commissioners of Sullivan County:

In their duties, the members of the Sullivan County Sheriff's Department are involved with many diverse law enforcement functions. The deputies all have specific assignments within the department. However, they are all cross-trained to help deputies from other Counties, and Federal, State and Local law enforcement officers in the performance of their duties. The department also went on-line last year. Our web page is at

[www.sheriff@sullivancounty-nh.com](http://www.sheriff@sullivancounty-nh.com)

Through self-assessment, and redeployment of personnel we have **decreased** our staff, **increased** our productivity, and our **availability** to the citizens of Sullivan County, while maintaining a "**minimal**" increase in operating expenses.

It should be noted that **\$6,749** represents only a **2%** increase over last years budget. This "**one**" budget of **\$344,216**, less revenue of **\$62,000**, leaves a balance of **\$262,216** that the County taxpayers fund. The remaining budgets, such as the bailiffs, domestic violence, COPS & drug enforcement are funded by State or Federal grants received, totaling **\$158,892**.

## **CIVIL PROCESS**

We have received **\$47,845.96** in fees generated from the service of **2,505** writs throughout the Sullivan County.

## **PRISONER TRANSPORTS AND ARRESTS**

The department has done **1,181** transports to and from correctional facilities all over the State, including State Prison, County Departments of Correction, New Hampshire State Hospital, local and out-of-town doctors and hospitals.

We transport juveniles to and from Youth Detention Centers, halfway houses, and other secure facilities in and out of the State.

We provide transportation to and from the Superior Courts, Probate Courts, and District Courts throughout the State, moving a total of **1,697** individuals.

Also, the Sheriff's Department and the United States Marshall Service, and TransCor returned several fugitives from various states to Sullivan County.



## COURT SECURITY

Deputies assigned to court security provide security to the judges, and all visitors to the Superior Court. Deputies also provide security during jury views at various locations, for criminal and civil trials.

Court security deputies staff the screening at the metal detector, of all individuals entering the Sullivan County Superior Court.

## CRIMINAL INVESTIGATIONS

The Sheriff's Department is assigned to investigate crimes that occur on County property, and assist with investigations at the request of the County Attorney.

We serve Domestic Violence Petitions withing the County, and are responsible for forwarding any out-of-town or out-of-state petitions to the appropriate agencies for service. We then follow-up on those petitions regarding service and return to the court.

## COMMUNITY SERVICE

Members of the Sheriff's Department continue to participate in many programs throughout the County, for both the young and the young-at-heart.

## REVENUE

Since it is an essential derivation of tax relief, the Sheriff's Department has continued to increase its revenue to the County. This year we turned over a total of **\$127,407.08** to the County Commissioners.

Again, I would like to extend a sincere **"thank you"** to the Sullivan County Commissioners, members of the County Delegation, and all law enforcement agencies in Sullivan County, for their continued cooperation and support.

Respectfully submitted,

*Michael L. Prozzo, Jr.*

Michael L. Prozzo, Jr.  
High Sheriff

MLPjr/bes

**SULLIVAN COUNTY HUMAN SERVICES**  
**ANNUAL REPORT**  
**Fiscal Year 2001**

To The Board Of The Sullivan County Commissioners:

The responsibility of the Human Services Department is to monitor and account for the funds expended for the local shares of the costs for Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care, and the Board and Care of Children. Also with the passing of HB 409 effective January 1, 1999, the counties are responsible for two new costs. Home and Community Based Services (HCBC) and Provider Payments . The following is an account of approximate expenditures for FY '01 (11 months figures).

<u>OLD AGE ASSISTANCE:</u> .....	\$25,541.00
<u>AIDE TO PERMANENTLY &amp; TOTALLY DISABLED:</u> .....	\$242,753.00
<u>INTERMEDIATE NURSING CARE:</u> .....	\$ 1,765,971.00
<u>CHILDREN &amp; FAMILIES:</u> .....	\$680,470.00
<u>HOME BASED CARE:</u> .....	\$298,244.00
<u>PROVIDER PAYMENTS:</u> .....	\$532,771.00
<u>TOTAL:</u> .....	\$3,545,750.00
<i>(the above figures are for only <u>11 months</u>)</i>	

Home and Community Based Care (HCBC) Services are provided to recipients in their homes by Home Health Agencies. The County is responsible for 25% of these costs. Sullivan County has been billed an average of 91 cases a month.

Provider Payments (PPMT) The County is responsible for 25% of the total costs for provider payments. An average of 317 recipients per month. These services could be for prescriptions drugs, ambulance, Rx, x-rays, durable medical equipment for Medicaid recipients residing in nursing homes and the community.

Incentive Funds totaled \$115,585.00 Incentive funds received from the State are designed to fund programs on each County level to prevent out of home placements. The following are the agencies receiving funding for FY '00: Lake Sunapee Area Mediation Program, Community Youth Advocates, Good Beginnings, Family Support Program, Women's Supportive Services, Sullivan County Sheriff's Department, Claremont Soup Kitchen, Homeless Shelter, NH Cooperative Extension, Today's parent, Juvenile Accountability, Claremont Police Department, SAU 43 .

The Sullivan County Wrap Around Team has continued to meet with families of Sullivan County to prevent out of home placement and to reunite families.

Respectfully submitted,

*Sherrie Curtis*

Human Services Coordinator

# SULLIVAN COUNTY DEPARTMENT OF CORRECTIONS

## ANNUAL REPORT

Fiscal Year 2001

Thank you to the dedicated professional staff of the Department of Corrections. They are credited with maintaining the safety and security of 772 individuals during the year 2000. The past year has been exceptionally challenging for many reason. There has been an increase in protective custody detainees, mentally ill offenders, and those who require costly medical maintenance. The cost of medications frequently exceeds \$6,000 per month.

The lack of separation space and some facility deterioration has added to ongoing concerns, and has required that some residents be detained in other facilities in the State.

Sullivan County Department of Corrections continues to provide Juvenile tours as a deterrent effort and supports all programs that focus on the critical need for early intervention.

Victim awareness is an important component of all rehabilitative programming and will continue to be a major part of the "correction" process.

In accordance with RSA 30-B:12, the County Commissioners have inspected the physical plant, to include all aspects of the facility and its operation.

Our sincere thanks to the Commissioners, the Delegation members, and the Sullivan County Study Committee for continued Support.

*Respectfully,*

*Sandra LaPointe and Correctional Staff*

*D.O.C. Superintendent and Correctional Staff*



**SULLIVAN COUNTY CONSERVATION DISTRICT**  
**ANNUAL REPORT**  
**Fiscal Year 2001**

**MISSION STATEMENT:** To take available technical, financial, and educational resources, whatever their source, and focus or coordinate them so that they meet the needs of the local land user. We coordinate these services in partnership with the USDA Natural Resources Conservation Service.

The services to Sullivan County included:

- ▶ **TECHNICAL ASSISTANCE** - Technical assistance was provided to 1,702 landowners in Sullivan County including the following in applied conservation practices:
  - 279 Acres in Habitat Restoration
  - 100 Acres in Conservation Buffers
  - 205 Acres of Nutrient Management
  - 276 Acres in Grazing Management
  - 331 Acres of Soil erosion control
  - Agricultural Waste Management planned on 3 farms
  - 2,532 Acreage under new Conservation Plans
- ▶ **Forestry Incentives Program (FIP):** In Sullivan County \$2,773 was paid to landowners participating in this federal cost share program for tree planting and timberstand improvement. Another \$3,625 in payments were made to landowners for ice damage for tree planting, site preparation, weeding/thinning and pruning.
- ▶ **Environmental Quality Incentives Program (EQIP):** Four EQIP projects were completed this year with the federal allocation for both Sullivan/Cheshire Counties totaling \$53,327, \$3,200 of which is a grant to sponsor a series of Nutrient Management Workshops for local landowners.
- ▶ **Wildlife Habitat Incentives Program (WHIP):** Highlights of the year a two new WHIP projects to restore over a mile of eroded streambank along the Connecticut River in Charlestown. The first of the two riparian buffers was installed in May. One-hundred volunteers, District, and NRCS personnel did the three-day planting of 1,300 native seedlings on the 1640-foot buffer. This is the largest riparian buffer installation in New Hampshire. The second phase of this project, another riparian buffer twice the length of the first installation, will be installed in the spring of 2002. The second project site is at The Fort at #4 in Charlestown, also a riparian buffer, will protect Native American artifacts as well as stabilize the streambank.
- ▶ **EDUCATION:**

- Pond Clinic: NH's Agriculture Commissioner, Steve Taylor, agreed to allow SCCD to host a Pond Clinic at his property in Plainfield. Thirty-five private pond owners heard presentations about pond design, construction and maintenance, aquatic weed control and wetland wildlife management.
- FeMA Workshop: Through a grant from the New Hampshire Association of Conservation Districts, SCCD sponsored a Flood Hazard and Mitigation Workshop which focused on floodplain mapping and river corridor stewardship.
- Current Use Workshop: The District, in cooperation with UNH Cooperative Extension, co-sponsored a Current Use workshop for landowners and also calculated several Soil Potential Indexes for landowners with Farmland in Current Use.
- Cornish Fair and NH Farm & Forest Exposition: The District participated in a display booth at the Farm and Forest Exposition, which focused on benefits of good land stewardship. A display at the Cornish Fair focused on Backyard Conservation.
- WNTK: The District was the focus on an hour program on a morning talk radio program in March. The SCCD's history and services were discussed as well as current projects.
- Backyard Conservation: A Backyard Conservation video was presented to a Boy Scout Troop followed by a question and answer session and the distribution of posters and wildlife habitat information.
- Sugar River Watershed Initiative: SCCD sponsored a meeting in cooperation with UNH Cooperative Extension and the Mascoma Lake Watershed Council, to explore the concept of interested residents initiating the formation of a Sugar River Watershed Council. Participants of this meeting have taken ownership of this concept and a Sugar River Watershed Council has been formed to promote the use and an appreciation for this major natural resource in Sullivan County.
- NH Envirothon: For the ninth straight year, the District joined the New Hampshire Association of Conservation Districts in sponsoring the Envirothon competition. NH high schools sent 31 teams to the University of Southern NH in May for the day long competition. Two teams from Stevens High School in Claremont participated in the competition.

► **MEETINGS:**

- SCCD Annual Meeting: This year's annual meeting was held in Goshen at the Backside Inn. Professor Wes Stinson of the Sargent Museum of Anthropology and Archeology in Concord spoke to guests about Native American excavated sites at the mouth of the Sugar River and at the Fort at #4 in Charlestown. Awards of recognition were given to Dave and Pam McWethy of Acworth for good land stewardship and to Susan Fitch of Cornish for her dedication to the education of elementary students in natural resources.
- SCCD Hosts New Hampshire Association of Conservation Districts Annual Meeting (NHACD): The annual Summer Meeting of NHACD was hosted by

SCCD in June at the Fort at #4 in Charlestown. Over 50 representatives attended the meeting from the ten conservation districts in NH as well as their technical partner, USDA Natural Resources Conservation Service. One topic at the meeting included an informative talk on using PLC/PLLC network to strengthen NH Federal legislative presence and to establish a strong State legislative presence.

- New Hampshire Conservation District Employees' Association (NH-CDEA): SCCD's District Manager, Jan Heighes was elected as Vice-President of NH-CDEA. NH-CDEA's mission is to strengthen county conservation districts in NH by providing a system of resources and communication that develops and supports district professionals in the ten conservation districts in NH.
- Organization representation: Throughout the year SCCD representatives attended meetings of the USDA Natural Resources Service's State Technical Committee, NH State Conservation Committee, NH Association of Conservation Districts, NH Association of Conservation District Employees, USDA Southern Resources, Conservation & Development Council and the Connecticut River Conservation District Coalition.

Our commitment to providing assistance to in the conservation to our soil and water resources in Sullivan County would not be possible without our technical partner, USDA Natural Resources Conservation Service (NRCS). county government. Our continued gratitude to NRCS for providing us with 55 years of technical support.

Respectfully submitted,

*Janice E Heighes*

District Manager





# UNIVERSITY of NEW HAMPSHIRE COOPERATIVE EXTENSION

## UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY 2000-01 ANNUAL REPORT

The University of New Hampshire Cooperative Extension provides practical education to people of all ages. The partnership of Sullivan County, the State of New Hampshire and the U.S. Department of Agriculture forms UNH Cooperative Extension. In every Sullivan County community, this program is at work, increasing economic development, enhancing the environment, supporting community needs and developing human potential. Sullivan County Extension educators provide non-formal educational programs in Agriculture, Natural Resource Management, and in Family, Community and Youth Development, with the assistance of a local advisory council. Sullivan County residents also benefit from a wide range of statewide Extension programs directed by state Extension Specialists. These efforts focus on monitoring water quality in Lake Sunapee, reducing the use of pesticides, and Community Profiles to name a few.

- \* Educational radio spots and newspaper columns throughout the year by Extension Educators – WNTK, Eagle Times, regular news releases to all area newspapers; five newsletters to 1800 households in Sullivan County.
- \* Extension educators participated in numerous countywide events, forums, fairs and public exhibits including the Cornish Fair, County Government Week, Sullivan County Agricultural Festival, Career Days for area high schools and the County Commissioners' Pancake Breakfast in Unity.

### AGRICULTURAL NATURAL RESOURCES & COMMUNITY DEVELOPMENT PROGRAMS

- \* A major effort was begun to meet the members of Sullivan County's agricultural community and determine the educational needs of the different commodity groups. These commodity groups include; dairy, commercial vegetable production, commercial fruit production, horticultural and greenhouse industries, and backyard gardeners and landscapers. Needs assessment tools used included surveys, interviews, farm visits, phone calls, letters and attendance at meetings held by different agricultural organizations throughout our county and state.
- \* Agricultural education programming was provided in the following areas: agricultural profitability, farm management and decision making, sustainable production practices, integrated pest management, pesticide



re-certification, nutrient and waste management, apple and blueberry pruning, backyard gardening and landscaping, soil fertility and sustainable soil management practices. Over 285 people attended workshops, classes, or farm visits conducted throughout the county on these topics. Three pesticide re-certification credits were offered. (A total of 15 re-certification credits are required within a five year period to maintain one's private applicator license.) An additional 542 inquiries were responded to via phone calls or walk-in visits to the Sullivan County UNH Cooperative Extension office in Newport. Numerous other county residents were reached through newsletter articles, weekly radio shows, television appearances and newspaper stories.

- \* The Sullivan County Master Gardener Program continued to expand during the past 12 months. An active core of 12 Master Gardeners was supplemented with three new interns in March 2001. From May 2000 to May 2001, Sullivan County Master Gardeners volunteered over 290 hours of educational service throughout the county. Projects included demonstration gardens, oversight and organization of the Claremont Community Gardens, educational programs at the Newport Farmers' Market, landscaping libraries, town halls, and other municipal buildings throughout Sullivan County, and homeowner gardener education. The three new interns will join the efforts of their veteran counterparts by volunteering 45 hours of service per person this summer.
- \* A strong effort was made to form collaborative working relationships with other county natural resources agencies. Sullivan County Cooperative Extension teamed up with the Sullivan County Conservation District to facilitate the formation of the Sugar River Watershed Council. Over the course of five planning meetings and six membership meetings, this citizen-based group filed Articles of Incorporation with the State of N.H. and was granted non-profit organizational status as a result. The group is now applying for the 501-C3 Federal Status. Partnerships were also developed with the Natural Resources Conservation Service to provide educational programs throughout Cheshire and Sullivan Counties on pasture management, natural resource inventories, water quality protection and improvements, shoreland restoration, and to better obtain state and federal funds. Solid Waste educational programs were also offered for county residents and follow-up programs will continue over the next 12 months. In addition to these efforts, the three aforementioned agencies worked together to help three Sullivan County farms receive over \$8,000.00 in grant funding from the Northeast Regional SARE Association, a USDA regional program.
- \* Community Development efforts focused on participation in the state's Strengthening New Hampshire's Communities initiative. Sullivan County educators participated in over five Community Profile events around New Hampshire, helping communities and organizations identify strengths and priority needs and determine specific methods to address these

needs. Locally, staff worked throughout the county with schools, organizations, agencies and committees to address their diverse needs.

#### **4-H YOUTH DEVELOPMENT PROGRAM**

- \* With the help of 112 volunteer leaders, the 4-H Youth Development Program fostered life skill development in youth. This year 376 youth took part in 25 community clubs and one family club to build personal skills in communication, relationships, leadership and management through their participation in club and county project activities.
- \* Two Charlestown 4-H clubs sponsored excellent community service projects this past year. One club was named a state winner and received \$2000 to donate to the charity of their choice: the Claremont Soup Kitchen. The Fun 4-H club sponsored "Make a Difference Day" with about thirty youth and adults sewing hats, mittens, and blankets for the homeless and needy. The Jim Dandies 4-H club organized a large "Elves' Workshop" for two hundred children to make Christmas crafts and buy gifts for their family. They have done this for a number of years and always get donations of food, supplies, gifts, and volunteer time from the community.
- \* The 4-H Leaders Association sponsored a 4-H family field trip, and helped raise funds to support leadership development. This year 9 volunteers received scholarship assistance to attend the N.E. Regional 4-H Leaders Forum in Rochester, NY. Fifty-five people took advantage of the Family Field Trip to Canobie Lake Park.
- \* The Sullivan County 4-H Teen Club continued to meet monthly. The thirty-five teen members hosted a Teen Winter Weekend in Washington, NH in February. They invited teens from all over the state to enjoy a weekend of outdoor activities. It was a great success and the club has been asked to plan the 2002 weekend too. The 4-H Teen Club is also planning to host 7 teens and 2 adult chaperones from Jacksonville, Florida this summer as part of the ongoing Teen 4-H Exchange program.
- \* Family and Youth Development Educators worked collaboratively with the Claremont School District and other agencies to expand the grant-funded "It's Your Future! - Eagles Nest" after-school program at the Claremont Middle School. The program expanded to include enrichment activities for students in grades: 6, 7, and 8. The focus is to keep students in school and to help them discover their interests and talents that may lead to a career choice and positive future. A summer adventure program was also offered.

#### **FAMILY DEVELOPMENT PROGRAM**

Some of the year's highlights include:

- \* A total of 327 parents participated in *parent education programs* offered through the Sullivan County office by attending *Family Focus* parent education program series and receiving *Cradle Crier/Toddler Tales* age-paced, monthly newsletters focused on early childhood development.
- \* Two *Safety in the Food Environment (SAFE)* programs were attended by 31 food handlers.
- \* Financial Empowerment for Women, the 7 week AARP financial education program coordinated by UNH Cooperative Extension, reached 60 participants this past fall.
- \* *Planning Ahead/Staying Ahead* money management program series reached 24 Sullivan Academy members, 6 seniors, and 24 participants at the Claremont Homeless Shelter.
- \* Taking Charge of Your Finances, a five session money management series focused on increasing savings and reducing debt, was attended by 24 adults.
- \* *High School Financial Planning Program* trained 5 teachers representing 3 schools in the county to teach their students money management skills.

#### **NUTRITION CONNECTIONS PROGRAM** **(formerly Expanded Food and Nutrition Education Program)**

- \* Two individuals graduated from the Eating Right is Basic and Individual Planning Ahead Staying Ahead curriculum series. Four individuals are enrolled in the Home Study Course.
- \* Nutrition Connections programming reached 115 youth in school programs at Maple Avenue Elementary School in Claremont, the North Walpole Elementary School, and the Therapeutic Behavior Inclusion Program at Newport Middle High School. An additional 41 4-H'ers learned about the food groups of the food guide pyramid at 4-H International Foods Day.
- \* Families were referred by various agencies including Southwestern Community Services, Head Start, WIC, Southwestern Homeless Services, Good Beginnings, and the Sullivan Academy alternative sentencing program.



- \* A Child Care Provider nutrition lesson was presented to 10 students at the Community College in Claremont. A series of lessons was conducted at the Newport Senior Center; Claremont Head Start; and the Claremont Homeless Shelter.
- \* Nutrition Connections was promoted throughout the county by the distribution of materials and brochures, agency contacts and visits, and newsletter articles.

### **FOREST RESOURCES PROGRAM**

- \* Extension Educator for Forest Resources Program, Sullivan County UNH Cooperative Extension, examined 1,873 acres of forest land and advised 73 landowners on forest and wildlife management.
- \* Seven owners of 2,321 acres of forest land were motivated to invest in forest stewardship plans for long-term management of their properties.
- \* Six forest landowners improved 67 acres for timber production, wildlife habitat, and recreation.
- \* Educator assisted 36 forest-related enterprises, including private foresters, timber buyers and harvesters, sawmills, Christmas tree growers, and maple syrup producers.
- \* Eighteen Sullivan County community organizations/agencies were provided assistance in community forestry issues in the city of Claremont, and towns of Acworth, Charlestown, Cornish, Goshen, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington.
- \* Assisted with the Safe Chainsaw Operation and Tree Felling Workshop with Extension Forest Industry specialist, held at the Taylor Tree Farm, Plainfield (attended by 37 people), which received very positive evaluations.
- \* Helped plan for and assisted with a wildlife habitat workshop with Extension Wildlife specialist and Plainfield Conservation Commission chairman, held at the Benson Town Forest, Plainfield (attended by 20 people).
- \* Assisted with a current-use workshop presented in Newport by Marshall Patmos, Cheshire County Extension Forester (attended by 25 people).



# DELEGATION

# &

# DELEGATION FINANCE

# COMMITTEE

# MINUTES

FROM THE FOLLOWING MEETINGS:

AUG 28, 2000

SEP 26, 2000

OCT 20, 2000

DEC 13, 2000

JAN 26, 2001

FEB 23, 2001

APR 20, 2001

JUN 12, 2001

JUN 22, 2001

JUN 27, 2001

JUN 29, 2001

**Sullivan County Delegation Meeting  
Commissioners Office  
August 28,2000  
10:00am**

**Attending:** Representatives Flint, Cloutier, Jones, Allison, Burling, Leone, Donovan, Tuthill, McIntyre, Robb-Theroux, and Wiggins. Commissioners Fontaine, Morrow, and MacConnell. Robert Hemenway, Deborah Lewis, Peter Lovely, Lori Blake. Eagle Times Reporter.

1. Rep. Cloutier motioned to accept the minutes of the June 26, 2000 Finance Committee meeting. Rep. Donovan seconded. All ayes - minutes approved.
2. Rep. Burling motioned to accept the minutes of the July 14, 2000 Full Delegation Meeting. Rep. Jones seconded. All ayes - minutes approved.
3. Rep. Burling had a conversation with Commissioner Shumway following the 7/14 meeting. Mr. Shumway explained the problems occurred while preparing figures. Rep. Burling received an update about two weeks ago saying progress was being made. As of last Thursday, Commissioner Shumway quoted an increase to Sullivan County's acuity rate as being \$6.92 per patient day. Peter called Bob H. and asked how this would affect the budget figures. Peter then called Rep. Flint to ask for the Delegation to reconvene and make adjustments to the FY00 budget figures. Bob's projections were based on a census of 150 residents and 34,125 Medicaid days. This was also based on the acuity change beginning October 1st thru June 30th. The money amount would be increased revenues of \$236,145.
4. Rep. Burling made the following motion for the purpose of discussion - to increase the revenue line by \$236, 145 and decrease the amount to be raised by taxes by \$236,145. Rep. Donovan seconded. Discussion as follows: Rep. Burling states the budget was well crafted but hadn't taken advantage of the acuity rate change. Promised his constituents that every avenue would be looked at for decrease to tax burden. Rep. Donovan asked how the acuity rate fits in with others in the State. Mr. Hemeway provided a background on the beginning of the acuity rate system in 1998. MDS sheets are kept on each resident as tool to determine acuity. 1998 figures were actually based on 1997 MDS. The February 1999 rate adjustment was actually based on the 1998 cost sheets not the MDS sheets is Bob's understanding that all county facilities and all private sector facilities will be receiving an increase to their rates with Sullivan receiving the highest increase. The new acuity rate is based upon 50% of the old system and 50% of the new system.
5. Rep. Burling states that the State is continuing to work on "other adjustments" and will complete sometime in mid year. Bob says these other adjustments have to do with behavioral issues and feels nothing will be done to end of fiscal year.
6. Rep. Donovan asked Bob if the adjustments to the acuity rate are being looked at demographically for areas having harder time providing services? Bob has no knowledge of this.
7. Rep. Tuthill thanked Rep. Burling for his diligence in communicating with Commissioner Shumway. He is surprised at the amount of the increase to the acuity rate. Questioned Bob if anything has happened with the budget since July 1st that would caution the Delegates against approving Rep. Burling's motion?
8. Bob states that the auditors have stated that the overall deficit could be 200,000 more. If this proves true, this 200,000 will carry over to the FY01/02 budget and will not affect this year's taxes.

Rep. Tuthill asked if the fuel costs had been locked in? Bob states that a bid has been accepted to lock in the price of #4 fuel oil which the Nursing Home uses. Bob states that no bids were received for the #2 fuel oil used by the DOC and Newport Complex. Commissioner Morrow instructed Mr. Hemenway to make this a priority.

Rep. Jones asked when the final auditors report will be available? Cathy stated within 2 days. Bob will have reports for July and August expenditures shortly after and will begin preparing first quarter reports for October.

Commissioners have put the brakes on all unnecessary spending. Rep. Tuthill asked where the \$200,000 deficit comes from? Bob stated he made a \$44,000 error by entering figures in the wrong column the rest are spread throughout departments.

The earned time calculations from the classification study caused a goodly portion. Salary increases caused the liability that is carried from earned time to increase more than expected.

11. Commissioner Morrow cautioned against accepting what Commissioner Shumway has stated. State does not always follow through with promises such as in the instance of the 3% and tobacco money.
12. Rep. Cloutier - if reduction passes and then deficit is true what do we do? What is the negative impact of carrying this deficit? Have the Register of Deeds fees been up to expectations? Bob has not seen reports yet. Rep. Wiggins asked about Probate fees? Bob said we don't receive any as the State pays all probate costs they also get the fees.
13. Rep. Tuthill - have borrowed a significant amount in the last six months. Does the Treasurer feel it is prudent to pass the motion on the table? Mr. Lovely suggest waiting a week for all reports to come in.
14. September 1st must have finalized figures for DRA. After 9/1, a supplemental budget can be filed, have to have public hearing and post notices. After 9/1, supplemental budget will have no effect on this year's taxes. Bob has received no word to indicate acuity rate has been locked in. DRA has been asked to hold off on finalizing until 9/1, in event of changes to revenue.
15. Commissioner Morrow said State is being sued in Federal Court by the Private Nursing Homes. County could pick up additional cost because we are part and parcel of the lawsuit.
16. Rep. Robb asked if Department Heads have expressed negative feelings on cutbacks. Do they feel penalized by the Nursing Home's problems? Commissioner Morrow has not heard anything negative, states he has only seen support for maintaining only necessary expenditures.
17. Rep. Burling's motion is tabled for now, moving on to agenda item #3. Commissioner MacConnell states the representatives for the Study Committee have been locked in with the exception of Washington. All have received handouts of the Visions 2000 report for reference. Next meeting will be 9/7 at 6:30pm at the Commissioners Office. Rep. Tuthill cannot be both the representative for Acworth and the Delegation Representative.
18. Rep. Cloutier requested input for the upgrading of Rte. 11. He has been elected Speaker for Sullivan County and needs to submit final draft by 9/20. Next meeting is on 9/22.
19. Bob Hemenway handed out copies of articles that appeared in the September issue of Provider Magazine. If the intergovernmental transfer is shut down this could mean a potential increase to the County of \$500,000. The proposal of Senator Waxman would mean fines of \$2000 per

deficit to County - suggest sending letters to families of residents stating problems found instead. A letter will be drafted and signed by Delegation members supporting this suggestion and given to Congressional Delegates.

20. Bob reported that HICFA Representatives from Boston and Washington conducted an in-depth safety survey on the Nursing Home. Bob was very pleased with the outcome - Sullivan County was found to be a safe and secure facility.
21. Doug McNutt returned Rep. Burling's call concerning the acuity rate. The figures will be publically announced on or before 9/1/00. Would not confirm an exact figure for Sullivan County - said it was within range give or take 10 cents.
22. Motion to increase revenue line by \$236,145 and to decrease amount to be raised by taxes by \$236,145 brought back for vote. Roll call vote taken - 7 yes, 4 no. Motion carries.
23. Rep. Burling motioned to adjourn at 11:30am. Rep Donovan seconded. So moved.

*Submitted by,*

*Lori Blake*

*Approved by,*

*Celestine Wiggins, Clerk*



**Sullivan County Delegation Meeting**  
**September 26, 2000**  
**Sullivan County Commissioners Office**  
**1:00pm**

Attending: Representatives Flint, Jones, Allison, Wiggins, Cloutier, Donovan, and Phinizy. Commissioners Fontaine, Morrow and MacConnell. Robert Hemenway, Peter Farrand, Sheriff Prozzo, Cathy Thurston, Lori Blake

1. Chair Flint called meeting to order at 1:10pm. States this meeting is at the request of the Commissioners. Chair Flint turned the floor to Commissioner Morrow.
2. Commissioner Morrow states he and the other Commissioners do not like the current projected figures based on July and August. Wanted to bring to the Delegation's attention current problems causing high expenditures.
3. Lack of nursing staff - using contract agencies charging rates far higher than what the County pays it's permanent staff. This in turn causes discontent. Contract agencies are calling licensed staff at home to recruit staff. Shortage of LPN and Certified Nursing Assistants for 3-11 & 11-7 shifts
4. Rep. Jones replied that this is our third year with the same Nursing Home problem. Bob H. states that the deficit is created due to the way he budgeted -estimated private pay at 17% yet it has only been at 12%. Census is budgeted at 150 and he currently has 150 residents, but the number of private pay residents is down. Also received 1.10 less that what was budgeted beginning 10/01/00 for daily rate. Nursing Home is currently breaking even. Auditors recommend an increase of \$35/day to the private pay rate. Bob did increase the rate already by \$10/day.
5. Bob states that if he extends out the figures based on July & August the deficit is estimated at \$425,000 by end of fiscal year.
6. Commissioner Morrow said that the big item was the staffing and having to use contracted nursing services. Could look at limiting the number of residents accepted to the NH again, but this would reduce revenues further. Could condense residents and try to use less staffing.
7. Rep. Donovan states that the staffing issue is not unique to Sullivan County. We need to be proactive. Set up meeting with other area businesses to possibly combine staffing to help everyone.
8. Dot Ruderman, Director of Nursing, replied that the Health Care Finance Administration (HCFA) is handing out fines for short staffing. There is a disparity in the long-term employee salaries of LPN and RN positions. We continue to pay overtime bonuses and sign-on bonuses, but there just isn't enough help available. We need legislation for Direct Pass through for wages - such as was done for direct care staff of Developmental Disability System. Show proof that money was used directly for wages of direct care staff and State will reimburse the money.
9. Bob - need to address the on-call wages, increase the private pay rates by \$25/day effective 01/01/01, advertise and promote the facility more, increase the number of private pay residents. If we do this, should not have deficit at end of year.
10. Dot suggested putting money into education for staff. She is certifying the facility to be able to teach it's own certified nursing assistant course. Can generate revenue by certifying for other facilities. Will take about six months to get the program up and running.

11. Commissioner Morrow will reiterate to Department Heads the need to keep expenditures at a minimum. They have been giving this message at each Commissioner meeting, but he does not feel as if the point is getting across to everyone.
12. Union negotiations were going along good, progress was being made, now we are back at ground zero.
13. Will meet on 10/20/00 at 1:00pm at the Commissioners office for First Quarter Figures review.
14. Meeting was adjourned at 2:45pm.

*Respectfully,*

*Lori Blake*

*Celestine Wiggins, Clerk*

**Sullivan County Delegation Meeting**

**October 20, 2000 1:00pm**

**Commissioners Office**

Attending: Representatives Cloutier, Jones, Allison, Donovan, Tuthill, Leone, Flint. Commissioners Fontaine, Morrow, MacConnell. Robert Hemenway, Sandra LaPointe, Sherry Lee, Lori Blake, Cathy Thurston, Michael Prozzo, Rudy Adler, Donald Clark

Finance Committee Chair Cloutier called meeting to order at 1:10pm. Motion to approve meeting minutes of finance committee on 7/14/00 made by Rep. Tuthill, seconded by Rep. Jones. Motion to approve minutes was unanimous.

**Review of First Quarter Figures:**

Bob H. - currently at census of 149. Biggest shift in area of Medicaid. 13% private pay, budgeted at 16% (see handout). Loss of \$235,287 in Medicaid revenue. (Rep. Wiggins joined meeting at 1:20pm.)

- Bob spoke at family night regarding increase to private pay charge. No private pay families were in attendance. New rates will be competitive and are all-inclusive. Comm. MacConnell asked if we should charge more for the Alzheimer's unit? Bob states he is trying to become Medicare certified, this would allow for a skilled care unit.

Rep. Tuthill asked if the bottom line is so sensitive as to be affected by a change of 2-3 on the census. Bob replied that one person generates \$41,000 per year in revenue.

**Expenses** - \$104,000 deficit down from carry over of \$290,000. HS projected surplus of 161,419 showing - not realistic as have only received billing for July thus far and therefore can not extend projections based on one month.

**Commissioner Office** - showing 15,000 deficit, audit has additional costs. **County Attorney** - posting error, Victim Witness charged to wrong account.

**Bailiff** - in & out item (wash).

**Courthouse** - surplus as town is reimb. Half of cost to repair boiler.

**Long term Care Coordinator** - change in FICA, Health plan.

**Dept. of Corrections** - 35,000 deficit due to change in staff health plan coverage. Overall still in positive mode for total operating budget.

**Electricity** - deficit due to surcharges in fuel.

**Fuel Oil** - higher than what was budgeted. May still come out ok depending on usage and type of winter. Also derated the Nsg Home boilers to save money.

**Nsg Home** - professional liability insurance out to bid. Comp Funds of NH came in most reasonable (42,154). Dropped coverage from 3 million to 1 million - more than sufficient.

**Dietary** - salary & overtime lines overspent. 2 employees out on ESL.

**Nursing** - deficit projected at 30,000 due to use of contract services. Should be ready to start Certified Nursing Assistants course in January or February.

5. Rep. Tuthill asked if an energy audit has ever been done? Bob states the CVEC looked at entire building. Received \$12,000 in incentive money toward lighting, etc.

6. Well lead #4 (drill head) has gone dry. Still have main well #5 giving 25-30 gallons per minute. #6 shallow well at 12 gallons per min. Problem appears to be the pump and not necessarily a dry well. Currently alternating between #4 & #5 each day and pumping at night rather than during day which is less expensive.
7. Wiggins - questioned contract services large expenditures to date. Bob replied that most items on that line are paid in a lump sum at beginning of budget year. Should not overspend on that line.
8. Occupational Therapy - expenses do not belong there -being moved to recreation. Owed Joan some earned time money. Rep. Tuthill asked if there have been any complaints since Genesis took over? Bob states none received in fact heard very positive feedback during family night.
9. The Argus Champion article concerning the Study Committee was brought up. Very discouraging article. States Delegation recommends selling the Nursing Home. Would like a correction to be printed.
10. Motion to accept First Quarter Figures made by Rep. Donovan and seconded by Rep. Wiggins. All aye - motion to accept carries.
11. Meeting adjourned at 3:05pm.

*Respectfully submitted,*

*Lori Blake*

*Celestine Wiggins, Clerk*



Sullivan County Delegation Meeting

December 13, 2000

Ahern Building, Unity, NH

10:00am

Attending: Representatives Flint, Cloutier, Allison, Leone, O'Dell, Phinizy, Rodeschin, Jones, Joe Harris, Franklin, Ferland, Robb, Commissioners MacConnell, Fontaine, Morrow, Adler, and Clark, Sheriff Prozzo, Supt. LaPointe, Asst. Supt. Lee, Bob Hemenway, and Lori Blake.

1. Chair Flint thanked the outgoing Commissioners for their dedication and support during service to Sullivan County.
2. Chair Flint called for nominations for the position of Chair for Sullivan County Delegation. Rep. Allison nominated Rep. Flint to the position Rep. Cloutier seconded this. Rep. Franklin nominated Rep. Phinizy and was seconded by Rep. Robb. Chair Flint delegated vote counting to Representatives Ferland and Jones. Rep. Flint received five votes for re-elect and Rep. Phinizy received seven votes. Rep. Phinizy is new chair of the Delegation.
3. Rep. Phinizy asked Rep. Flint to continue in the position of Chair for the remaining elections. Chair Flint called for nominations to the position of Vice-Chair of the Delegation. Rep. Franklin nominated Rep. Allison and was seconded by Rep. Joe Harris. No further nominations were given. Rep. Rodeschin made motion to close voting seconded by Rep. Robb. Rep. Allison elected Vice-Chair.
4. Rep. Allison nominated Rep. Burling for the position of Clerk. Rep. Cloutier seconded. Rep. Rodeschin and Robb voiced concerns that this would be unfair, as Rep. Burling is not here to decline. This concern was overruled. Rep. Rodeschin nominated Rep. Sandy Harris as Clerk and was seconded by Rep. O'Dell. Vote taken:  
Rep. Burling received two votes, Rep. Sandy Harris received ten votes and was elected Clerk of Delegation.
5. Rep. Flint reminded everyone to sign the mileage sheet.
6. Elections begin for Finance Committee of Delegation. Rep. Flint asked if the whole body needed to elect a Chair for the Finance Committee or if just the Finance committee members would elect their officers? Rep. Allison asked if a Representative who held office for whole body could hold office in Finance Committee? Rep. Cloutier read from bi-laws and could see no conflict.
7. Rep. Sandra Harris in at 10:30am.
8. Finance Committee would like at least six members including the Clerk who is counted automatically but holds no voting power within committee.
9. Rep. Rodeschin nominated Rep. Cloutier for re-elect to Chair position. Seconded by Rep. Leone. No other nominations, closed for others, Rep. Cloutier reelected to position of Chair of Finance Committee.
10. Rep. Cloutier provided an overview of finance committee responsibilities. Quarterly meetings,

- busiest time between April and June during fiscal year budget preparations and public hearings. Rep. O'Dell, Franklin, and Jones volunteered for finance committee. Rep. Phinizy nominated Rep. Ferland to committee. Rep. Ferland reluctantly accepted. All elected to Finance Committee.
11. The committee will name the Vice-Chair position at a later date.
  12. Nominations to other Committees: Should Rep. Tuthill continue to represent on Study Committee as reports are nearly concluded? Delegation feels a current member should be nominated. Rep. O'Dell nominated to replace outgoing Rep. Tuthill. All agreed, so voted.
  13. Chair Phinizy appointed Rep. Robb to the Conservation District. Rep. Allison was appointed to the Cooperative Extension with Rep. Sandy Harris as an alternate.
  14. Representatives Rodeschin and Franklin will continue to represent the Delegation at the Waste District meetings. An official appointment will be given at a later date.
  15. Other Business:

Mr. Hemenway provided an overview on the Study Committee. DOC, Sheriffs Dept., Human Services, County Attorney and the Nursing Home have all given presentations to the Study Committee. The Office of Deeds is scheduled for December 14th. Looking at changing proportion of County taxes by population, usage and property taxes. Cautioned that any changes would have to be done through legislation. Will affect all ten counties not just Sullivan County. Reviewed State of NY Survey that addressed many of the same issues that Sullivan County is facing. Suggestion of proposal from Genesis ElderCare for study to benchmark against National Care. Question of whether they can issue findings by the February deadline.
  16. Rep. Flint asked if the recommendation came in to sell or lease the Nursing Home how would this happen? Bob stated that the Delegation would have to vote - definite approval would have to be given by Delegation.
  17. Rep. Leone stated that HB71 failed in study phase.
  18. Sheriff Prozzo addressed Delegation relating to a replacement for Judge at Claremont District Court following Judge Leahy's retirement. This would be a good time to consider a consolidation of Courts. This would be a cost saving to the towns and County.
  19. Rep. Rodeschin asked the Sheriff what has changed? She remembers this issue coming up before and Judge Kelly stated that there would have to be major deficiencies in the Court building for changes to be made. Sheriff Prozzo states that Claremont and Newport do not have a full-time Judge causing more travel time for transport to court. Consolidating would provide a full-time Judge. Who would pay for the building? Sheriff believes the State would own the building.
  20. Rep. Cloutier states that seventeen districts are currently on the list for consolidation of courts. Claremont and Newport are not on that list. Rep. Robb asked how to get on the list. Would have to speak with Judge Kelly for recommendation. Speak to the Governor. Amend Capitol Budget.
  21. Rep. Phinizy asked Bob to provide a schedule outline for future Delegation meetings with the understanding that dates might change. Especially meeting schedule for Finance Committee Meetings.
  22. Meeting adjourned at 11:17am

*Respectfully,*

*Lori Blake*

*Sandy Harris, Clerk*

**Sullivan County Delegation**

**Finance Committee Meeting**

**January 26, 2001**

**Newport, NH**

Attending: Representatives Cloutier, Ferland, O'Dell and Phinizy, Commissioners MacConnell, Adler, and Clark, Sandra LaPointe, Robert Hemenway, Cathy Thurston, Michael Prozzo, Peter Farrand, Patty Kolselniak, Lori Blake

1. Finance Chair Cloutier called meeting to order at 9:37am. States purpose of meeting is to review second quarter figures. Rep. Jones has resigned from the Finance Committee and Rep. Ferland has been elected a Vice-Chair of Finance Committee.
2. Bob Hemenway has finished meeting with the department heads to review the six-month budget figures and to project spending for next six months.
3. Rep. Sandy Harris in at 9:50am.
4. Commissioner MacConnell would like to speak with Rep. Burling regarding the nursing home reimbursement rates. Rep. Ferland stated she has researched other nursing home rates and Sullivan County was given better rates than others.
5. Bob said 86% of residents are Medicaid and rates do not cover costs. An actual cost per day is \$156, we receive \$129.74 per day reimbursement and the rate will drop to \$125 per day on 2/1/01. This rate will be in effect until 10/01/01. Bob tried to offset some of the loss by raising private pay rates from 148.50 to 175.00 per day. This still leaves us at a competitive rate, as we are all inclusive. A group is currently working on developing a plan to use more current cost reports to set a fairer rate. Nursing homes have experienced a 26% increase in salaries but the rate has only been adjusted 6-7%. Hopefully the next rate setting will be based on the 2000 cost reports. MDS sheets have added a new category for behavioral issues.
6. Rep. O'Dell asked for an explanation on overall loss for year (289,00) for nursing home as well as the revenue figures. Bob H. provided lengthy explanation of the Borne Amendment and the Medicaid rates.
7. Rep. Ferland states the sunset is 2003 for SB409. NHAC has established committee to submit changes to bill. Bob H. is sitting on that committee. Would like to return to .31 on every dollar for nursing homes only.
8. Discussion on HCBC (home community based care) statewide cap of \$53 million. When total payments made reach this amount, no further payments are to be made. LSR0327 - amendment to wording from total made to total billed. Bob would like it to read total incurred. Bob, Rep. Ferland and a Commissioner will meet to figure proper wording before Sandy's committee meets.
9. Using agency staff to cover nursing shortage is killing budget. Nursing agencies are not licensed and therefore can afford to pay high wages, sometimes as much as \$30/hr. County can only offer \$17/hr.



10. HCFA coming down hard on New England. Either you are 100% or deficient, no middle ground. Most regulated industry in Country. NH Congressional Delegation meeting to discuss nursing home issues. Senator Gregg will host meeting.
11. Rep. O'Dell asked where is the control over expenditures? Delegation does not know about deficits until after the fact. By RSA Commissioners can not sign checks for expenditures once the bottom line of the budget is reached w/out the Delegations approval.
12. Motion made by Rep. Ferland to accept second quarter figures. Seconded by Rep. O'Dell. Both vote yes, for quorum Chair Cloutier will vote (yes). Motion carries.
13. Update on Study committee- focus on specific departments and honed recommendations. Full report is expected by end of February. Mr. Rodeshin is Chair.
14. Other business - Rep. Cloutier referred to printout of proposed union contract. Union has voted acceptance, Commissioners voted on 1/24/01 approval of proposed contract. Commissioner Clark expressed concern for the lack of ability to move up in pay grade. Will recognize merit increase for non-union. Motion by Rep. Ferland to accept the union proposal by the Finance Committee, seconded by Rep. O'Dell. Both voted yes, with Chair Cloutier adding his yes vote for quorum. Motion carries. Full Delegation will vote on proposal on 2/23/01.
15. Rep. Phinizy will be attending the executive board meetings of the affiliate. Bob and the Commissioners also will attend. The Sheriff and Superintendent attend on their individual committees.
16. Sheriff Prozzo spoke regarding the emergency radio system. Major Booth gave presentation. Eighty-three radios coming to Sullivan County. Radios divided to cities according to population. The eight new cruisers will receive eight of the new radios. The whole state will be done within 18 months. Pay 50% this budget year and 50% next budget year. \$1205 per radio.
17. Rep. Phinizy - provided Sheriff with information regarding bracelet locator system for lost individuals. Sheriff Association will pay for system.
18. Eagle Times Article - Bob H. has been heard on appeal of three of the deficiencies. Have not received determination yet. No financial impact to date. Bob has received calls from resident families stating their support of the nursing home.
19. Motion to adjourn meeting made by Rep. Ferland, seconded by Rep. O'Dell. Meeting adjourned at 11:43am.

*Respectfully submitted,*

*Lori Blake*

*Sandy Harris, Clerk*

**Sullivan County Delegation Meeting**

**February 23, 2001**

**Commissioners Office**

**10:00am**

**Attending:** Commissioners Adler and Clark, Representatives Phinizy, Cloutier, Ferland, Allison, Flint, O'Dell, Robb, Franklin, Leone, and J. Harris. Robert Hemenway, Cathy Thurston, Sandra LaPointe, Sherry Lee, Michael Prozzo. Public - reporters.

1. Delegation Chair Phinizy called meeting to order at 10:10am.
2. Floor given to Finance Chair Cloutier to address Rep. O'Dell's letter dated 2/1/01.
  - a. **Who authorized the spending of \$630,000 in the first six months of fiscal 2001?** No one authorized the spending of \$630,000 - this is a projection.
  - b. **When finance committee voted for the motion to accept budget figures on 1/26/01, did we vote to approve finance statements as presented or did we approve the \$289,000 over spending (7/1 -12/00) or approve another new deficit of \$340,000 for the last six months of the fiscal year?** The finance committee voted to accept the second quarter figures as presented by Robert Hemenway.
  - c. **Has the delegation conferred on the finance committee the responsibility or option of increasing the overall annual budget?** The full delegation ultimately has the responsibility of increasing the overall budget not the finance committee alone.
  - d. **Has a request for a supplemental budget been made?** No request has been made for a supplemental budget to date. This would cost approximately \$1000 and would require a public hearing. Any taxes required to raise funding would be figured in to the 2001 tax rate.
3. Rep. Phinizy asked if Commissioners and Department Heads could reduce the projected deficits. Bob replied that everyone is working to reduce or keep deficits in their departments to a minimum. Have "frozen" open positions; have deferred all repairs that are not emergent.
4. Bob will make request to Commissioners, who will present to Delegation any need to transfer funds between departments to offset deficits.
5. Still having problems with licensed staff at Nursing Home. Can not compete with wages given by private agencies. Has plan to implement increase for licensed staff after union contract is signed. Union has to agree - in past did not.
6. Rep O'Dell - began FY01 with \$630,000 deficit, which has increased to a projected \$900,000 deficit. Something very wrong. Is it legal to run a deficit budget?
7. Rep. Robb - appreciates Mr. O'Dell's comments, very helpful. This is a big problem shared by many other counties. It would make sense to unite the counties in a problem solving agenda to resolve nursing home issues.
8. Commissioner Clark - many of the large ticket deficit items such as Human Services are caused

by outside uncontrollable issues (State driven). How do we combat this problem - change in legislature, this have been an issue for years.

9. State is always behind in billing. Received bills for October & November yesterday. Jumped the projected deficit of \$128,000 based on July & August to a projected figure of \$271,000. Nursing Home deficit from 90,000 to 146,000 due to contract nursing.
10. Bad budgeting practice at start of fiscal year should not have adjusted the Medicaid rate figures on revenue side. If we had left the figures alone, we would have surplus now.
11. Rep O'Dell - process is not fair to taxpayers. Is it legal to spend money not appropriated? Bob - at this point we have not overspent, these are projected figures only. Need to know if change in thought has taken place in advance of end of year.
12. Rep. Franklin - was the FY01 budget preparation overzealous? Bob - yes, due to carrying a deficit everyone wanted to decrease taxes and increase revenue.
13. Rep. Phinizy - still have the outstanding issue of not receiving the 3% money. This amounts to a hold of \$300,000+ for the past two years. File supplemental bill amendment to have this money paid.
14. Bob - Sue Collins from Coos County is addressing the Governor's budget specifically line items 90 & 91. Calls for level funding for nursing homes in Fy02/03 for Medicaid rates. Some adjustment to acuity but overall not much change. County taxpayers and Nursing Home system are tied closely together. Private pay homes will decrease their acceptance of Medicaid residents and increase their private pay. County is the only option for these individuals and we are already at 86%. Line 91 & 96 are SB409, we can not control these costs - HCBC & provider payments.
15. Rep. O'Dell - understands these issues, but we need to budget honestly and be up front with taxpayers.
16. A motion was made by Rep. Cloutier to instruct the Commissioners to reduce projected deficits and to reiterate to department heads no unnecessary spending. Rep. Leone seconded for discussion. Vote - unanimous ayes, motion carried.
17. Agenda item #2 - vote to accept union contract. No discussion - Rep. Ferland motioned to accept union contract as proposed, seconded by Rep. Cloutier. Roll call vote taken - 8 yes, 0 no. Motion carried to accept union contract.
18. Other business -
  - a. Rep. Cloutier brought up legislature that he, Rep. Burling and Rep. Leone are sponsoring in regards to the State taking over County Corrections. Rep. Cloutier believes this is a 28A-issue violation if not in law than in spirit to require county taxpayers to fund correction facilities. Creates a net deficit in budget. Will go before the criminal justice committee.
  - b. Rep. Allison states he is pleased that today's meeting did not turn in to a partisan argument. Meeting was very informative.
  - c. Bob - Sherrie Curtis has brought to Bob's attention that a Delegation member is supposed to sit on the committee to decide grants for the 5% money. This representative has say but no vote. Rep. Franklin was appointed to sit on this committee.

- d. Bill on mercury reduction is scheduled to be heard on 3/6/01. Rep. Phinizy would appreciate everyone's support (attendance) at this hearing.

19. Meeting adjourned at 11:45am.

*Respectfully submitted,*

*Lori Blake*



## Sullivan County Delegation Meeting

April 20, 2001

Commissioners Office

Newport, NH

1:00pm

**Attending:** Representatives - Phinizy, Cloutier, Odell, Robb, Franklin, Rodeschin, Flint, Leone, S. Harris, J. Harris, Ferland, Jones, Commissioners MacConnell, Clark and Adler, Robert Hemenway, Sandra LaPointe, Michael Prozzo, Sharon King, Marc Hathaway, Public - reporter Rachel Smith-Jones

1. Chair Phinizy called meeting to order at 1:10pm.
2. Chair Phinizy presented Mr. Brandt Denniston who presented the findings of the Study Committee. (see attached)
3. Rep. Phinizy thanked the members of the Study Committee for their dedication to this project on behalf of the Delegation and the Commissioners.
4. Rep. Phinizy questioned combining the costs of an RFP with other Counties. Bob stated this had been a subject at the affiliate meetings and there were no takers.
5. Rep. Leone said a bill has been submitted for a study at the State House in statutory committee and invites Mr. Denniston and other study committee members to join.
6. Rep. Rodeschin will provide study reports from Connecticut from when decision was made to dissolve County Government.
7. Floor given to Finance Chair Cloutier who reviewed third quarter figure highlights.
  - a. County Attorney - lawsuit, expert witness
  - b. Nsg Home - Medicare rates, agency staff, Governors Budget level funded for nursing homes - costs are increasing but budget in not.
  - c. Governor's budget reduces funding for HR however costs have not decreased.
  - d. 3% wage pass through did not get approved.
8. Rep. Leone asked if delegate members could receive a breakdown of deficit split by percentages? Bob stated yes.
9. Rep. Leone states that he has heard rumors that the Nursing Home is not utilizing the nursing staff on hand. Bob and Commissioners replied that is not the case. The staffing coordinator is very good and she does not schedule contract nurses unless absolutely necessary and all other avenues have been exhausted.
10. If this proposed supplemental budget is passed, will it guarantee coverage of the anticipated deficit? Bob says projections will cover it.
11. Rep. Ferland presented a motion to hold a Public Hearing regarding the Supplemental Budget on May 15, 2001 at 7:00pm at the Superior Court in Newport. Rep. Cloutier seconded. All aye, motion carries. **Note: The full delegation will meet following the hearing to vote on the supplemental budget.**

12. Rep. Cloutier motioned to accept the delegation meeting minutes of February 23, 2001. Rep. Ferland seconded. All aye, motion carries.
13. The Delegation, Commissioners, Bob Hemenway and Department Heads will begin meeting on 4/23 to discuss FY02 budget requests. Schedules have been handed out.
14. Rep. Harris has no report on Solid Waste
15. Rep. Allison has no report on Cooperative Extension
16. Rep. Phinizy will write to each town as Chair of the Delegation to inform citizens and businesses that if damage was done to property due to weather, the Office of Emergency Management is filing data for reimbursement for damages.
17. Chair Phinizy adjourned the meeting at 3:25pm.

*Respectfully submitted,*

*Lori Blake*

*Sandy Harris, Clerk*

**Sullivan County Delegation  
Public Hearing  
Commissioners Proposed FY02 Budget  
Newport Technical Center  
Newport, NH  
June 12, 2001  
7:00pm**

Present:

Representatives Phinizy, J. Harris, S. Harris, Franklin, Cloutier, Ferland, Odell, Rodeschin, Jones, Leone, Flint, Allison, and Robb. Commissioners MacConnell, Adler and Clarke.

1. Peter Lovely, Treasurer, asked to address the Delegation Finance Committee. Mr. Lovely sought approval to borrow up to seven million dollars against tax anticipation notes. Floor open to discussion - Rep. Odell asked what the interest rate would be. Mr. Lovely stated it would be less than 5%. If the full seven million is not needed, it will not be borrowed.
2. Rep. Odell motioned to approve Peter Lovely to borrow up to seven million dollars against tax anticipation notes. Seconded by Rep. Ferland. Rep. Odell, Ferland and Franklin vote yes. Chair Cloutier votes yes. Motion carries.
3. Commissioner MacConnell introduced the Board of Commissioners and thanked public for their participation. Commissioner Adler thanked the Finance Committee, Robert Hemenway and the Department Heads for their efforts during the budget process. Explained that nine full day meetings were scheduled beginning April 25th and ending May 25th to prepare the FY02 Commissioners's Recommended Budget.
4. Budgeted with honesty in mind. Systems in place for control - no deficit spending. Commissioner Adler reviewed revenue side of the proposed budget. Commissioner Clarke reviewed the expense side of the proposed budget. Floor was open for discussion.
5. Rep. Rodeschin spoke of HB55. Stated she has spoken with Sherrie Curtis. Human Services is a big concern as we do not have control over the number of youths being place in system. Court orders - we pay.
6. Public (Ben) - commented on the fact that a statement was made that some Grant agencies do not supply services to all towns. Healthy bigger towns using the bulk of grant services help to support smaller towns not using the services on a consistent basis. Would like to see increased revenues by developing youth residential programs rather than contracting the services out and having the State receive revenue.
7. Commissioner MacConnell replied that the County offered the Maple Hill Building, the State never sought us out.
8. Public (Kevin Cooney) - FY02 budget shows a decrease in expenses from FY01 to FY02. In reality there is an increase as the FY01 budget had the supplemental request added to the

- bottom line. If you take this amount out, there is an increase in expenses from FY01 to FY02.
9. Commissioner Adler stated that it was not the Board of Commissioners job to make everyone feel good, it is their job to budget realistically.
  10. Public (?) addressed the 32% increase in the Commissioners Office expense line. Separating out the jobs of County Business Manager and Nursing Home Administrator. Currently Robert Hemenway works in the capacity of both job descriptions. These jobs will be separated. Mr. Hemenway will remain as Nursing Home Administrator and the job of Business Manager will be given to someone else. In conjunction, a salary was created for this position, hence the increase in the Commissioner Office line.
  11. Public (Gary Nichols) - would like to see a breakdown of the Department of Corrections expenses similar to what was provided for the Nursing Home.
  12. Supt. LaPointe - addressed questions as to the increase in expenditures at the DOC. Need to repair sliders in the cell block - large ticket item. Medical - cost of pharmacy is very high. We are pursuing options to reduce the costs of medications by up to 40%. Cost of food has increased via the Nursing Home - from 3.00 per meal to 4.75 per meal.
  13. Rep. Phinizy asked for a breakdown of large increase items for the County Convention.
  14. Public (Judy Moriarty) - asked for clarification on "no control over food cost at DOC" as stated by Supt. LaPointe. Auditors suggested the increase to the DOC food line for more accurate accounting of costs not directly associated with care at the Nursing Home. Cost report for reimbursement money to the Home cannot include actions which do not directly benefit the Home. The Nursing Home prepares lunch and dinner for the DOC and sends the food down.
  15. Public (?) - money in FY02 for bonded debt - wasn't this part of the supplemental budget problem? Bob Hemenway responded with "no, the bonded debt is from the sewer project however the interest was spread out over a five year period with the first payment due one year after substantial completion of the project meaning fiscal year 02. Nursing Home & DOC sharing the cost with the DOC assuming 19% of the total. The cost is determined by the amount pumped out of each well to each location. Interest is calculated at 1%.
  16. Question as to how much interest is paid on loan against tax anticipation notes. We currently pay about 3% through Moody Bonding Company. Gary Nichols wanted to know how much of the \$86,000 interest is to cover the supplemental budget? Mr. Hemenway will have an answer at the County Convention.
  17. RAN - tax anticipation notes, goes out to bid. Most banks are cooperative. Supplemental was locally done.
  18. Joyce Lemere (VRH/CVHHC) - Increased the programming for the long term coordinator and cut the grant funding requested by Connecticut Valley Health Care. By cutting this grant, you are now at cross- purpose with the long- term coordinator. Her mission is to keep people home longer by utilizing programs that the grant helps to fund. The programs will not cease without this funding but those without limited or no funds won't be able to access the programs without the help of grant funding. Private insurance & medicaid will not reimburse for these programs.



19. Rep. Ferland expressed concerns as to how the written grant was presented. Grant money was listed to improve the facility. She has a problem with money being used for this purpose. Wants grant money to go to service not building.
20. Public (Tom Donovan) - heard over & over that human services are causing budgeting problems. If the County Government is not here for the people what is its purpose? Proactive stance to combine some of the programming to prevent overlap of services.
21. Commissioner Clarke reiterates that the Commissioners are not saying that the services are not needed or that they begrudge service to those who need it, just that there should be a way to control costs rather than to be handed a bill for services rendered without any say.
22. Rep. Odell - services are needed, however is it fair to ask county taxpayers to fund some of these businesses. 40,000 individuals in County and we had a consumption of services totaling 17 million dollars.
23. Public (Dorothy Field) - spoke on behalf of the adult daycare program - she utilizes for her husband who suffers from alzheimers disease. Desperately needs the respite the program provides and that the grant money helps provide.
24. Gary Nichols remarked that the three programs that were cut from grant money all deal with elderly care.
25. Public ( Jan Bunnell) - Claremont Soup Kitchen. Two years ago received grant for 10,000, cut to 5,000 last year and to 3,000 for FY02. Her program does serve the entire county. Many are sent by State Welfare. The number of senior citizens being served has doubled.
26. Rep. Allison shared his concern that everyone was asked to come in with a 10% cut across the board. Why was all money cut rather than just showing a decrease as discussed?
27. Commissioner Adler stated that this was a review on the Commissioners Recommended FY02 Budget. It will now pass to the Delegation and they will have the opportunity to add or detract as they desire.
28. Gary Nichols - simple legislation will take care of the problem with RAN. Use this money to fund grants and other cuts . Communities collect in June rather than December - this needs to be revamped to collect in December rather than June. Currently we borrow money in June to cover budget for a six- month period. If we changed the fiscal year we could do away with tax anticipation notes.
29. Kevin Cooney - Community Transportation, The grants that were cut represent one-tenth of one percent of the total budget. This agency provides service to 70% of the population.
30. Rep. Ferland stated that she does not feel that \$211,000 ( total requested in grants) is a frivolous amount of money. Some grants included money to increase salaries.
31. Jan Bunnell - Soup Kitchen, all money received from the grant goes directly to the purchase of food and hygiene items. Money for salaries ect., are raised through fundraisers.
32. Transportation - plans to expand route to Sunapee. New van for this purpose. Would begin with a trial run as they did in Charlestown to see what ridership would be.
33. Sheriff Prozzo explained the radio reimbursement program.

34. Question addressed to Marc Hathaway regarding medical referee expenses. Marc has to approve autopsy requests. These are only done for unattended deaths not signed off by a physician. \$500 per autopsy, flat fee of \$100 if examiner comes out to scene, plus mileage.
35. Rep. Sandy Harris - heard State is holding county money due to concerns over who is authorizing autopsies and who is responsible for payment. Marc states that there are disputes in other counties, but not in Sullivan. Marc receives a call or page anytime an autopsy is requested. He speaks with all agencies involved before giving approval and has denied requests in past.
36. Rep. Phinizy states that another public hearing will be held in Claremont prior to the County Convention and will be posted.
37. Public Hearing was adjourned at 9:30pm.

*Respectfully,*

*Lori Blake*

*Sandy Harris, Clerk*

## Sullivan County Delegation

### Finance Committee

June 22, 2001

9:00am - Newport, NH

Attending : Chair Rep. Cloutier, Rep. Ferland, Rep. Franklin, Commissioners MacConnell and Clarke, Robert Hemenway, Sandra LaPointe, Peter Lovely, Rachel Smith-Jones, Lori Blake

1. Chair Cloutier called meeting to order at 9:05am.
2. Robert Hemenway states that two issues need to be revisited on the FY02 budget.
  - a. Health Insurance
  - b. Fuel Oil

Due to changes in health coverage plans (ie - single plan to 2 person or family) along with the DOC now being fully staffed rather than 7 officers short, the amount budgeted for Health Insurance increased \$54,552

Did not receive any bids on #2 fuel oil, therefore this line was put in level funded, may see any increase, Bob will have a definite figure for 6/30. #4 fuel increased slightly as did gasoline.

3. Sheriff Prozzo in at 9:30am
4. Peter Lovely requested that the Delegation decrease the RAN on the expense side from \$207,000 to \$180,000 as he will not be able to borrow as soon as anticipated thereby reducing the amount of interest to be charged.
5. Rep. Ferland asked where the money is being borrowed from - local or out-of-state? Peter replied he has checked with all local banks, they can not lend 5+ million dollars. Peter went out to bid for the lowest rates.
6. Rep. Cloutier asked if this would have a negative impact at a later date? Peter doesn't know but will have a definite statement for the public hearing on 6/27.
7. Rep. Ferland motioned to increase the tax amount by \$33,126 as a result of the adjustments made for health insurance, fuel oil and RAN. Rep. Franklin seconded. All Aye, Chair votes yes. Motion carries.
8. Rep. Franklin asked if a decision had ever been made to include the cost of liability insurance in the County Attorney's budget? Rep. Ferland replied that this was a controversial subject amongst the Delegation members. This will be discussed and voted on at the County Convention.
9. Separation of Nursing Home Administrator from Business Manager was discussed. Is it better to spend money to have Nursing Home practices reviewed before hiring Business Manager? Commissioner MacConnell and Commissioner Clarke feel the two issues are separate and not one dependent on the other.
10. Rep. Cloutier wants the issue of generating more revenue in the forefront of everyone's minds. This is a big public issue.
11. Rep. Ferland received a copy of meeting dates. Are these set in stone? Bob replied that he is just

trying to get the initial ones set.

12. Bob informed Finance Committee that he has called the State to initiate application to be certified as Medicare facility. This would allow for skilled care patients reimbursable by Federal Government. Area hospitals are having a hard time finding bed space for skilled care patients. Will cost some money up front for renovations, but well worth the effort.
13. Chair Cloutier adjourned the meeting at 10:00am.

*Respectfully*

*Lori Blake*



**Sullivan County Delegation  
Public Hearing - FY02 Budget  
Sugar River Valley Technical Center  
Claremont, NH  
June 27, 2001 7:00pm**

**Attending:** Rep. Phinizy (Chair), Rep. Cloutier (Chair Finance), Rep. Jones, Rep. Flint, Rep. Odell, Rep. Allison, Rep. Joe Harris, Rep. Sandy Harris, Rep. Rodeschin, Rep. Robb, Commissioners MacConnell, Clarke and Adler, Robert Hemenway, Sandra LaPointe, Michael Prozzo, Cathy Thurston, Sharon King, Members of the Public.

1. Chair Phinizy called meeting to order at 7:12pm. Thanked all for attending, introduced Delegation members. Review proper protocol for addressing questions and answers.
2. Rep. Cloutier given floor to present Delegation recommended FY02 budget. Explained duties of the finance committee. Stated would review budget in entirety and then entertain questions.
3. Rep. Flint asked if meeting is being televised? Meeting is being taped for broadcast later.
4. Chair Phinizy opened floor to questions/comments.
5. Ethel Jarvis, Unity - questioned where the sale of the St. Sauveur property income is listed on the budget? Amount received from the sale and who purchased the property? Commissioner Clarke replied that the revenue is being applied to FY01 budget year, not FY02. The sale is 99% complete, due to confidentiality cannot divulge name of buyer can say it is an out-of-state buyer. Property sold for \$85,000.
6. Deborah Lewis, Claremont - FY02 budget includes money for new computer & copiers. Is the money still in there and if so is do the Commissioners feel this is a fiscally responsible decision with the current budget constraints? Commissioner Clarke states that the copiers are still in the budget, computer request was cut in half, as the project will be phased in over a two- year period. Yes, it is fiscally responsible. The current system will not support the software updates that are needed. Rep. Odell replied that bids were taken for the best possible price and that the Finance Committee had a very candid discussion with the Commissioners and is confident that the budgeting was done w/ the taxpayers in mind.
7. Joyce Lemere, CVHHC - noticed a decrease in the Social Service line. Does this mean that some of their service has been cut? Commissioner MacConnell replied that no services have been reduced. The new employee does not need insurance as she is covered by another plan; this is the cause for the reduction.
8. Dorothy Couitt (Nsg Home employee) - questioned where the money for the summer aide program comes from. Mr. Hemenway stated that the money is included in the Unit Aide line. The program only runs for 10 wk. during the summer months.
9. Ethel Jarvis - Can you re-bond the bonded debt to get the current lower interest rates? Commissioner Clarke - no, the bonded debt was taken at a fixed rate.

10. Mrs. Moriarty, Claremont - Heard that Odyssey House was interested in purchasing property from the County. Does this interfere with the sale of the St. Sauveur property? Reply - No.
11. Brenda Courtemanche (Nsg. Home Employee) - Will Mr. Hemenway's salary be reduced when he no longer has the position of Business Manager? If so, is the reflection shown in the FY02 budget figures? Commissioner Adler replied that it was premature to discuss this issue as the Commissioners still had to develop a Business Manager job description, advertise, interview, etc. Not expected to have anyone in that position until spring. The salary will be looked at when the change occurs; this is public information as is every meeting.
12. Rep. Flint asked for clarification of \$16,000 study of Nursing Home and \$50,000 for Business Manager. Why spend money for the same thing?
13. Rep. Odell explained that the issues were separate and not intertwined. The study committee recommended that a study be done directly related to the operations of the Nursing Home to define high-cost problems and receive solutions to better manage the operations of the Nursing Home. The \$50,000 is to cover cost related to finding and hiring a Business Manager for the County.
14. Mr. Beaudry - Member of Study Committee. Study Committee felt that with the changes over the past several years in the Nursing Home industry and with the increase to the overall County budget, the convergence of both jobs is too overwhelming for one person. The \$16,000 study will evaluate how much time it takes to manage just the Nursing Home.
15. Tom Donovan, Claremont - Wanted to know why only \$700 was budgeted for respite care (private pay)? Are we marketing this? Respite care is much needed service and should be a good revenue source. Commissioner Adler replied that \$700 was received in FY01. It was put in to the FY02 budget as a known figure in order to identify a new source. Does not behoove the County to set a high figure on a line that is just being developed.
16. Dorothy Couitt - how many studies have been done on the Nursing Home? Didn't we just pay for the Study Committee? Commissioner Adler stated that this is the first study for the Nursing Home operations. The Study Committee did an overview on County Operations and made recommendations based on their observation --was not an in-depth study on nursing home management. The Study Committee was strictly a volunteer group. Gave many hours of service - no pay received.
17. Patti Koscielniak - was member of Study Committee, recommended that a volunteer Board of Directors be set up for the Nursing Home to ensure that changes recommended by the \$16,000 study are implemented.
18. Maggie North - why spend money on study when you can access the Internet for material?
19. Rep. Phinzy replied that we are not trying to re-invent the wheel. We need outside objectivity tailored to the needs of this County.
20. Ethel Jarvis - proportionate share income, is Delegation aware that this revenue will disappear within a short period of time? Rep. Phinzy states that the Delegation is aware and it will not be just Sullivan County but the State as a whole. Plan to dissolve will not go into affect for five years.

21. Tom Donovan - Do you have a breakdown of what the \$4,357,000 human service budget is going to?
- a. Provider payments - 597,187
  - b. Old age assistance - 50,665
  - c. Aid to permanently disabled - 321,910
  - d. Intermediate Nursing Care - 2,140,021
  - e. PMI - juveniles - 209,116
  - f. Bd & Care of Children - 643,553
22. Deborah Lewis - how many residents of Sullivan County are housed in nursing homes other than the County nursing home? 50% of patients are in the County Home, 50% are divided among other homes.
23. Sherrie Curtis - there are a total of 215 residents placed in homes.
24. Ethel Jarvis - states that Rep. Rodeschin made the comment that Sullivan County was the only county in deficit. Rep. Rodeschin clarified statement saying that the other counties are coming in to deficit crisis. Their cushions are spent and are now facing similar crises.
25. Rep. Odell asked to address concern of Sharon King, Registrar of Deeds. Problem with non-compliance of RSA23: 7. Delegation has the authority to establish salary and compensation package for Elected Officials. Must be done before election year. After salary & compensation package was determined, received notice that the health & dental insurance would receive an increase in employee contribution. This would go against the above RSA. Rep. Phinizy called the State for clarification; issue will be addressed and decided upon at the County Convention, 6/29.
26. Maggie North, Jan Bunnelle, Mrs. Moriarty, Paul Magoon, Joyce Lemere and Dawn Raney all spoke on behalf of reinstating money for the three grant requests that were cut.
27. Rep. Odell addressed by stating that grant requests are always an emotional issue. Not an easy subject area. All presenters did an outstanding job, had stats to back up requests. In a time where we are levying a \$1000 tax on constituents, should we ask them to fund organizations on top of the \$4 plus million already being funded in the County budget?
28. Grant agencies replied that they understood where the Finance Committee was coming from and for the most part agree. Asked if grants could be reinstated for this year (other in full or reduced) with an understanding that the grant process would be revamped for the next year.
29. Chair Phinizy closed the meeting at 9:50pm.

*Respectfully,*

*Lori Blake*

*Sandy Harris, Clerk*



**D R A F T**  
**Sullivan County Delegation**  
**County Convention - Proposed FY02 Budget**  
**Ahern Building - Unity, NH**  
**June 29, 2001 1:00pm**

Attending: Representatives Burling, Rodeschin, Ferland, Cloutier, Allison, Harris J., Leone, Jones, Flint, Harris S., Odell, Phinizy, Franklin, Robb, Commissioners MacConnell, Adler, & Clarke

1. Chair Phinizy called convention to order at 1:05pm. Pledge was said.
2. Reviewed minutes of 4/20/01 meeting. Rep. Rodeschin motioned to accept minutes of 4/20 meeting. Seconded by Rep. Cloutier. **All aye - minutes approved.**
3. Rep. Phinizy states that Rep. Burling and Rep. Rodeschin were voted for redistricting. FEMA will not reimburse Sullivan County for snow damage. Denied, as there were no official members recording the snow accumulation. Town of Newport has designated someone to record snow. Will find volunteers for other towns. A printout will be circulated describing responsibility of recorder.  
Representative from Odyssey House (Richard Ingram) will speak today.
4. Rep. Leone wanted to know if we apply or know about available grants? He knows that the Sheriff applies for many and Mr. Hemenway has applied for a \$9000 grant for nursing home residents. Who follows through with researching and applying for grants? Commissioner Adler replied that Department Heads receive information pertaining to their departments through mail, committees, etc. and bring it to the attention of the Commissioners.
5. Rep. Burling asked if the Delegation members could receive a quarterly report on what grants have been applied for, received or denied.
6. Motion made by Rep. Rodeschin and seconded by Rep. Robb to vote to enforce the provisions of RSA Chapter 24:14 requiring the County Commissioners to obtain written approval from the Executive Committee before transferring funds between departments. **Vote taken - all aye. Motion carries.**
7. Report from Finance Committee on the FY2002 budget recommendations by Rep. Cloutier. Change total amount to \$18,691,786 from \$18,683,793 and amount to be raised by taxes will be \$9,687,100.70. Changes due to adjustment in fuel oil costs and compensation package. Rep. Cloutier moved for discussion, seconded by Rep. Odell.
8. Rep. Phinizy asked to move new business - mileage increase from item #6 on agenda to item #4. Rep. Ferland motioned to increase from .31 cents per mile to .34 cents per mile to reflect increase in gas prices. Rep. Cloutier seconded - states this will be the first increase in six years. **Roll call vote taken - nine yes, 5 no. Motion carries.**
9. Rep. Rodeschin motioned to reduce/change grant funding as follows:  
CYA \$20,000, CVHC \$20,000, Transportation Services \$20,000, Women Supportive Services \$20,000, Soup Kitchen \$3,000, and Sullivan Academy \$15,000. She would like to use the \$50,000 scheduled for the business manager position to fund the extra grants. Rep. Robb seconded for discussion. Discussion ensued regarding the need for the new business manager position, also need



# D R A F T

for a policy outlining grant funding. Discussion was tabled for recess.

## 10. Meeting resumed at 1:40pm.

11. Rep. Burling asked if everyone could agree on what the difference in the operating budget proposed with changes compared to the proposed budget for FY02? Rep. Rodeschin replied that she is proposing an overall increase of \$10,000 under the grant line. Rep. Flint states a point of order - need to divide the question: 50,000 for position taken separately from the change in grant issue. Rodeschin seconded.
12. Rep. Robb asked if the State would match the amount given to Sullivan Academy? Rep. Rodeschin said the House budget removed the Academy. The State received an overall amount of \$260,000 to be divided for the various academy programs - does not know Sullivan's share. The State does not have to match. Corrections will send out an RFP.
13. Rep. Burling returned to the issue of the divided question (#11) - it is difficult to follow order when skipping around. Grave concerns about the budget & budget process. Is the process sweeping forward without discussion?
14. Rep. Odell states that the budget process was new for him. Finance committee had to deal with FY01 deficit. Current budget was done over long period of time with much discussion, differences within committee and thought. Public Hearings were held in Claremont and Newport. The big spending numbers come from Concord. Much of today's discussion was done in prior meetings, why covering same ground?
15. Rep. Burling states that he is delighted to have Rep. Odell aboard. Raises caution on state transferring tax obligation to County. Deeply disappointed in lack of support in giving Corrections back to State. We have obligation to raise eyes from budget to horizon. Against cutting grants as they save us money in the long run.  
Rep. Franklin applauds both Burling and Odell. What can we do today to change outcome? Rep. Burling suggests funding of half-year budget for Corrections Department. Rep. Rodeschin asked if we should pursue Bill 555 - doing away with County Government, Burling not prepared to support and Flint states this is a discussion for Concord - we need to move on. Phinzy recommended filing as special piece of legislation. Jones replied that the State can't afford it's own expenses and will not take on County Corrections - this would tap property tax in general fund even more.
16. Rep. Allison replied that the above was an interesting civics lesson - lets move on. Our purpose today is to protect grants and to make cuts appropriately.
17. Rep. Rodeschin moved to increase grants to a total of \$98,000. Seconded by Rep. Cloutier. Rep. Flint amended by motioning to leave the same figures used in FY01 for FY02. Seconded by Rep. Burling.  
***Roll call vote taken 12 no, 2 yes, motion defeated.***
18. Discussion ensued in grant funding requirements. Guidelines need to be set for next budget process. Rep. Phinzy appointed to committee - Reps Odell, Burling, Ferland, Franklin and Commissioner Adler for identifying and reviewing grants funded at present - submit an interim report. Submit to the full delegation a draft policy and guideline for the executive committee regarding service grants.
19. Returned to question of business manager position. Rep. Burling moved that prior to hiring any person

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in the capacity of business manager or similar job, the Commissioners will report to the Delegation on projected salary, benefits package and all consequences expected to flow from the hiring. Seconded by Rep. Leone. **All aye - motion carried.**

20. Rep. Leone motioned to reduce the FY02 budget by \$400,000. Rep. Robb seconded for discussion. Rep. Robb asked where the cuts were coming from? Rep. Leone has no set lines. Rep. Ferland states without a plan, \$400,000 is too much --she has some proposed cuts coming up. Discussion regarding where the cuts will come from - nursing homes or jail. Rep. Burling motioned that we raise and appropriate \$18,754,233 to be expended in accordance with the FY02 budget and that we require the Commissioners to lapse \$400,000 from such lines, except grants, as they deem appropriate. **Roll call vote - 8 no, 6 yes - motion defeated.** (seconded by Robb).
21. Discussion on above can't authorize Commissioners to cut wherever they see fit. Cuts should be tailored to happenings during the year. This doesn't send a message or punishment to the State but reflects poorly on the County. Rep. S. Harris states that the Finance committee did a commendable job, now trying to overturn all it's work and begin on level ground - unnecessary. Rep. Odell thanked Sandy for her comments - what is the point of all the committee's hard work if all is overturned.
22. Amended motion by Leone seconded by Robb - to authorize the commissioners to cut the budget by \$400,000 including money reinstated today. **Roll call vote - 11 no, 3 yes. Motion defeated.**
23. **Recess - will address Odyssey House upon return. Commenced at 4:10pm**
24. Rep. Burling commented that the Delegation should draft a bill to provide the State Corrections with a second pharmacist to set up and provide meds for the county corrections - would realize up to a 40% reduction in cost.
25. Odyssey House representative - finalizing deal with State. Toured Maple Hill building. Very good first meeting. Looking at cost to rehab building. Would house coed between the ages of 11-18 for a period of sixty days. Currently 40 children on waiting list for beds. Children in trouble, not suicidal or physically violent. Will use Keene State grads. The students will school on-site. Will use community services and on-site services. Goal is to return child to family not necessarily in Sullivan County. Program originally geared for Strafford County but DHHS pointed toward Sullivan. Will be leasing building from Sullivan County. Architects will be in next week to look at building. Rodeschin states that Odyssey House's reputation is excellent.
26. Rep. Ferland proposed a cut of \$64,418 in the Nursing Home lines for new computers. Seconded by Joe Harris. System is used for resident record keeping and to download information to State. UNIX operating system will be obsolete in two years. Would like to have new software up and running before old gives out. **Roll call vote: 10 yes, 4 no. Motion carried.**
27. Rep. Ferland motioned to cut two ward secretary positions from the nursing home. Does not feel that a secretary is needed on each floor. Cut two lowest paid (19,001.47 & 18,292.87). Bob has to deal with Union contract. Leone seconded for discussion. If these are cut, overtime will be needed in other positions that are more costly. **Roll call vote: 10 no, 4 yes motion defeated.**
28. Updated FY02 budget figures with all changes to date: \$18,724,233 total budget with \$9,719,547 to be raised in taxes

# D R A F T

29. Rep. Cloutier motioned to increase the respite care revenue from \$728 to \$2100. Seconded by Rep. Rodeschin. All Aye, motion carries.
30. Rep. Odell states that we need to form a board of volunteers to oversee the \$16,000 study committee recommendation. Need to draft a "Criteria of Support". Rep. Phinizy designated committee to be made up of 1 commissioner, 2 delegation, and 6 community. So amended. Make group specific to task. **All aye - motion carries.**
31. No further discussion on budget.
32. Benefit package for elected officials - changes have been included in budget package for FY02.
33. Rep. Cloutier motioned to pass the FY02 budget in the amount of \$18,724,233 with \$9,718,147 to be raised in taxes. Allison seconded. **Roll call vote: 8 no, 6 yes - motion defeated.**
34. Rep. Odell asked if the County Attorney's insurance premium is in the budget? Don't purchase at this time. Rep. Burling suggests a footnote - County Attorney can not purchase professional insurance until he meets with the Finance Committee. Seconded by Rep. Cloutier. **All aye - footnote carries.**
35. Revisited discussion on lapsing money back to general fund as the State does. \$400,000 is too big - what number is not too big? Odell worries that this is not a responsible way to budget. Arbitrary spending of taxpayer money. All hard work of finance committee is for naught.
36. Rep. Franklin - if money is lapsed does this affect the amount to be raised by taxes? Reply - no. Burling restates his motion to accept budget figures with a lapse of \$100,000, excluding grants. Joe Harris seconded. Sandy Harris reminds that during the public hearings the public did not ask for any cuts. Jones states that constituents have called individual delegates and complained. Phinizy said that no statement is being made to the State. This is a County issue. Flatlined in Governors budget. We don't have the luxury of passing off costs to others. Obligation to deal with budgeting. Should not pass off responsibility to Commissioners that should not be theirs. If revenue is up \$100,000 does this satisfy above? If can't comply what happens?
37. Motion on table - approve budget of \$18,724,233 with taxes raised in amount of \$9,718,147 and lapse into surplus \$100,000 from any and all lines excluding grants. **Roll call vote: 8 no, 6 yes motion defeated.**
38. Rep. S. Harris motioned to reconsider the previous vote of passing proposed budget of \$18,724,233 with \$9,718,147 in taxes. Seconded by Rep. Burling. **Roll call vote: 7 yes, 7 no, motion defeated.**
39. **Break at 6:00pm - resumed at 6:20pm. Lori Blake leaving, Cathy Thurston taking minutes.**
40. Discussion regarding expenses passed down by State - specifically HHS. Motion by Rep. Robb pass original budget with approved amendments and the stipulation that the County Commissioners may not spend in excess for Human Services the sum of \$4,282,838 during the fiscal year 2002. **Roll call vote: 9 yes, 5 no. Motion carries.**
41. Peter Burling wants it understood by all that the FY02 budget will not be overspent.
42. Agenda item #5 - Judkins Easement. Ethel Jarvis - delegation voted last year to sign. Need new commissioners to sign. Rep. Burling motioned to table discussion until next delegation meeting. Seconded by Rep. Odell. Rep. Phinizy states that this was already agreed upon last year and sees no reason why Commissioners Clarke and Adler can't sign. **Roll call to table until next meeting: 11**

# D R A F T

*yes, 4 no. Motion carried.*

43. The new Accounting Policy draft was given to the Delegation members. Elected officials salaries to be reviewed. Both will be discussed at next Delegation meeting.
44. County Convention adjourned at 6:58pm.

*Respectfully submitted,*

*Lori Blake*

*Sandy Harris, Clerk*



**SULLIVAN COUNTY  
DETAIL OF BONDED INDEBTEDNESS  
AS OF  
JUNE 30, 2001**

PRINCIPAL ONLY

N.H. MUNICIPAL BOND BANK 5.25%  
Nursing Home Renovations 1995-2005

\$950,000

N.H. DEPT. OF ENVIRONMENTAL SERVICES  
1.188%  
Sewer Project 2002-2007

\$1,835,000

**SULLIVAN COUNTY  
COUNTY TAX APPORTIONMENT  
FY 2001**

	% PROPORTION OF TAX	AMOUNT OF TAX
ACWORTH	2.1000976	180,937
CHARLESTOWN	6.7236636	579,287
CLAREMONT	21.4652558	1,849,366
CORNISH	3.5258169	303,772
CROYDEN	1.6630631	143,284
GOSHEN	1.7372145	149,672
GRANTHAM	11.7525230	1,012,555
LANGDON	1.477826	127,324
LEMPSTER	2.0914052	180,188
NEWPORT	10.9714969	945,265
PLAINFIELD	5.8632736	505,159
SPRINGFIELD	4.1279285	355,647
SUNAPEE	19.7952262	1,705,487
UNITY	2.5718465	221,581
WASHINGTON	4.1333621	356,116
<b>TOTALS</b>	<b>100%</b>	<b>\$8,615,640</b>

# DETAILS OF REVENUE & EXPENDITURES

FY 2001

**DETAILS OF REVENUES & EXPENDITURES**

**For the year ending June 30, 2001**

**DETAIL OF REVENUE**

Acct. No.		Budget	Actual
4000	Taxes from Cities	\$9,781,246	\$9,777,246.00
4001	Interest Income	\$45,000	\$57,728.00
	C.D.B.G.		
4002	Reimbursement	\$1,400	\$410.00
4005	5% Incentive Monies	\$113,085	\$116,476.00
	HS Portion-Sec. Juv.		
4006	Transport	\$2,000	\$1,986.00
	Rent-Records		
4007	Building	\$0	\$0.00
4008	Insurance Refund	\$20,000	\$41,357.00
4009	Prior Year Surplus	\$0	\$0.00
4015	Misc. Income	\$75,131	\$56,327.00
4016	Y2K Grant Revenue	\$0	\$0.00
	Federal and State		
4017	L.T. Care	\$27,000	\$28,339.00
	State Reimb. -		
4018	Courts	\$167,267	\$167,462.00
	Victim/Witness		
4019	Program	\$34,000	\$35,693.00
6040	County Jail Income	\$60,000	\$61,017.00
	Co. Jail-State		
6042	Inmates	\$0	\$150.00
6044	Co. Jail-Commission	\$10,000	\$10,216.00
	DOC Specs for		
6045	Renov	\$0	\$0.00
7059	Farm - Misc.	\$0	\$0.00
8055	Sale of Timber	\$6,000	\$0.00
8056	Sale of Cordwood	\$0	\$0.00
8058	Land Rental	\$2,340	\$1,640.00
9012	Sheriffs Writ Fees	\$46,500	\$47,846.00
9013	Sheriff - Misc.	\$10,000	\$13,006.00
	Extradition Reim.		
9081	Sheriff	\$2,000	\$3,085.00
9083	NH Gas Tax Refund	\$0	\$0.00
9084	Bailiff Refund	\$56,950	\$56,440.00
	Secured Juvenile		
9085	Trasportation	\$6,500	\$7,030.00
	Prior Year Fund		
9090	Balance	\$0	\$0.00
	Registry of		
2011	Deeds-Fees	\$280,000	\$320,368.00
	Registry of		
2012	Deeds-Equip. Fund	\$25,700	\$21,995.00
	Registry of		
3001	Deeds-Transfer In	\$0	\$0.00

**DETAILS OF REVENUES & EXPENDITURES**

	State Reimb. Dom.		
4500	Violence	\$8,000	\$5,044.00
	Reimbursement -		
5500	COPS Grant	\$10,227	\$27,037.00
	Reimb. Op. Night		
6500	Watch Grant	\$0	\$0.00
	Reimb. Drug Task		
7500	Force	\$67,535	\$60,109.00
	Domestic Violence		
3001	Transfer In	\$0	\$0.00
4008	Insurance Refund	\$88,236	\$73,964.00
	Grant Revenue -		
4020	NHDES	\$0	\$0.00
	Income State		
5021	Welfare	\$5,773,173	\$5,732,135.00
5022	Income From Private	\$1,071,369	\$1,113,898.00
5023	Maple Hill - Private	\$0	\$0.00
5024	Cafeteria Income	\$19,000	\$19,577.00
	Bad Debts		
5025	Recovered	\$0	\$0.00
5026	Misc. Income	\$77,500	\$101,360.00
5028	Rental Income	\$24,060	\$19,796.00
	Laundry		
5030	Revenue-SCN	\$57,624	\$55,491.00
	Respite Care		
5031	Income	\$0	\$6,938.00
5032	Maple Hill - Welfare	\$0	\$0.00
5033	Admin. Services	\$7,290	\$10,541.00
	Meals		
5034	Reimbursement	\$226,854	\$225,855.00
	Prior Year		
5035	Encumbrances	\$0	\$0.00
5036	Prior Year Surplus	\$0	\$0.00
	Respite Care:		
5037	Welfare	\$5,000	\$291.00
	Proportionment		
5038	Share Fund	\$560,000	\$520,007.00
	Home General Fund		
3001	Transfer In	\$0	\$0.00
 Balance Sheet-42000			
	Nursing Home Add.		
4100	&	\$0	\$0.00
	Total	\$0	\$0.00
 TOTAL REVENUES		 \$18,767,987	 \$18,797,860.00



**DETAILS OF REVENUES & EXPENDITURES**

**DETAILS OF EXPENDITURES**

For the Year Ending June 30, 2000

**ACCT.**

#		Budget	Actual
<b>Commissioner's Office-10400</b>			
	Elected Officials		
10000	Salaries	\$21,812	\$21,506.15
10001	Office Salaries	\$111,489	\$109,657.93
10007	E.T. Buy Back	\$2,000	\$1,770.80
10008	Overtime	\$200	\$0.00
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$10,287	\$9,988.46
11011	Group Life Insurance	\$166	\$135.68
	Group Health		
11012	Insurance	\$20,663	\$10,607.44
11013	Retirement	\$4,777	\$4,740.49
	Workers'		
11014	Compensation	\$175	\$147.62
	Unemployment		
11015	Compensation	\$304	\$220.24
11016	Dental Insurance	\$1,775	\$1,031.04
11017	Education & Training	\$300	\$0.00
11018	Expense Account	\$3,800	\$3,534.05
12029	Contract Services	\$200	(\$4,860.00)
12030	Equipment Rental	\$760	\$872.90
12031	Advertising	\$2,200	\$2,860.67
13036	Office Supplies	\$2,000	\$1,806.07
	Dues, Lic., &		
13037	Subscriptions	\$6,100	\$4,184.18
13038	Postage	\$750	\$742.90
16068	Telephone	\$2,600	\$1,864.51
	Misc. County		
17073	Expense	\$0	\$25.00
	General Maint. &		
19082	Repair	\$2,700	\$1,955.00
21097	Equipment	\$2,700	\$3,089.70
22093	Insurance	\$35	\$35.00
22094	Surety Bond	\$0	\$840.03
23000	Frozen Funds	\$0	\$0.00
	Total	<u>\$197,793</u>	<u>\$176,755.86</u>

**DETAILS OF REVENUES & EXPENDITURES**

**Treasurer-10401**

	Elected Officials		
10000	Salaries	\$3,910	\$3,801.30
11010	FICA-County Share	\$299	\$248.48
11011	Group Life Insurance	\$28	\$27.56
	Workers'		
11014	Compensation	\$10	\$5.52
11016	Dental Insurance	\$0	\$0.00
11018	Expense Account	\$60	\$0.00
12020	Legal Opinion	\$4,075	\$2,950.00
12029	Contract Services	\$65	\$15.00
22093	Insurance	\$276	\$275.00
22094	Surety Bond	\$0	\$0.00
	Total	<u>\$8,723</u>	<u>\$7,322.86</u>

**Auditor-10402**

12021	Accountant	<u>\$21,900</u>	<u>\$36,900.00</u>
	Total	<u>\$21,900</u>	<u>\$36,900.00</u>

**5% Monies-10404**

15051	5% Uncommitted	\$0	\$0.00
	Community Youth		
15052	Advocates	\$12,000	\$12,000.00
	Lake Sunapee		
15053	Mediation	\$17,000	\$17,000.00
	Newport Middle		
15054	School	\$0	\$0.00
15055	County Profile	\$0	\$0.00
	Claremont Soup		
15056	Kitchen	\$2,500	\$2,500.00
	So. Western Comm.		
15057	Services	\$16,000	\$16,000.00
15058	Friends of Youth	\$0	\$0.00
15059	Parents Anonymous	\$0	\$0.00
	Good		
15060	Beginnings-VRH	\$16,000	\$16,000.00
	Balance FY95		
15061	Money Used	\$0	\$0.00
	Cinnamon St.		
15062	Childcare	\$0	\$0.00
15063	Youth Hobby Club	\$0	\$0.00
15064	Sheriff Pro Youth Pr.	\$2,750	\$2,750.00
	S.C. Wrap Around		
15065	Team	\$0	\$0.00
	S.W.C.S. Parents as		
15066	Teachers	\$0	\$0.00
	Women's Supportive		
15067	Services	\$13,000	\$13,000.00

**DETAILS OF REVENUES & EXPENDITURES**

	SWCS-Outreach		
15068	Shelter	\$12,000	\$12,000.00
	UNH-Cooperative		
15069	Extension	\$8,000	\$8,000.00
15070	Orion House	\$0	\$0.00
15071	SAU#43	\$7,500	\$7,500.00
15072	Today's Parent	\$2,000	\$2,000.00
	Juvenile		
15073	Accountability	\$1,835	\$1,835.00
	CPD-Rape		
15074	Agression Defense	\$2,500	\$2,500.00
	Total	\$113,085	\$113,085.00

**Payroll Office-10405**

10001	Salaries	\$31,229	\$31,181.69
10007	E.T. Buy Back	\$0	\$0.00
10008	Overtime	\$200	\$0.00
	Performance		
10009	Increase	\$0	\$0.00
11010	Fica-County Share	\$2,404	\$2,308.34
11011	Group Life Insurance	\$28	\$27.56
	Group Health		
11012	Insurance	\$6,610	\$5,140.48
11013	Retirement	\$1,333	\$1,322.11
	Workers'		
11014	Compensation	\$49	\$34.24
	Unemployment		
11015	Compensation	\$106	\$75.95
	Dental		
11016	Insurance	\$549	\$471.36
11017	Education & Training	\$100	\$0.00
11018	Expense Account	\$75	\$0.00
12029	Contract Services	\$16,505	\$16,935.68
13036	Office Supplies	\$750	\$312.88
13038	Postage	\$150	\$111.61
16068	Telephone	\$500	\$500.00
	General		
19082	Maintenance	\$500	\$0.00
21097	Equipment	\$0	\$0.00
22093	Insurance	\$12	\$10.00
	Total	\$61,100	\$58,431.90

**Conservation District-10406**

10001	Salaries	\$25,465	\$27,114.40
10007	E.T. Buy Back	\$0	\$0.00
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$1,948	\$1,933.57

**DETAILS OF REVENUES & EXPENDITURES**

11011	Group Life Insurance	\$28	\$27.56
	Group Health		
11012	Insurance	\$6,610	\$5,786.56
11013	Retirement	\$1,080	\$1,149.67
	Workers'		
11014	Compensation	\$51	\$35.51
	Unemployment		
11015	Compensation	\$106	\$75.95
11016	Dental Insurance	\$549	\$471.36
12029	Contract Services	\$0	\$0.00
13036	Office Supplies	\$500	\$439.83
13038	Postage	\$800	\$799.69
16068	Telephone	\$700	\$686.32
22093	Insurance	\$0	\$0.00
	<b>Total</b>	<b>\$37,837</b>	<b>\$38,520.42</b>

**County Attorney-10410**

	Elected Officials		
10000	Salaries	\$53,503	\$53,502.54
	Assistant County		
10001	Attorney	\$42,044	\$42,362.91
10002	Office Salaries	\$39,012	\$39,092.70
10003	Vacation Coverage	\$0	\$0.00
10007	E.T. Buy Back	\$823	\$1,229.70
10008	Overtime	\$1,000	\$794.46
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$10,018	\$10,156.51
11011	Group Life Insurance	\$83	\$82.68
	Group Health		
11012	Insurance	\$15,160	\$13,415.88
11013	Retirement	\$5,552	\$5,426.71
	Workers'		
11014	Compensation	\$224	\$154.98
	Unemployment		
11015	Compensation	\$234	\$170.87
11016	Dental Insurance	\$1,483	\$1,213.92
11017	Education & Training	\$1,800	\$640.00
11019	Travel Expense	\$1,500	\$1,519.93
12029	Contract Services	\$10,277	\$10,417.37
12030	Equipment Rental	\$1,872	\$3,054.31
13036	Office Supplies	\$3,500	\$3,557.94
	Dues, Lic., &		
13037	Subscriptions	\$8,000	\$6,865.88
13038	Postage	\$900	\$1,528.28
14045	Evidence Storage	\$720	\$720.00
14046	Extradition Costs	\$7,500	\$5,649.58
14047	Expert Witness	\$9,000	\$8,065.00



**DETAILS OF REVENUES & EXPENDITURES**

14048	Investigation	\$2,250	\$149.00
	Deposition &		
14049	Transcript	\$450	\$50.00
16068	Telephone	\$3,745	\$4,294.96
	General		
19082	Maintenance	\$175	\$185.00
21097	Equipment	\$5,460	\$5,460.00
22093	Insurance	\$0	\$25.00
	Total	<u>\$226,285</u>	<u>\$219,786.11</u>

**Victim/Witness**

**Program-10411**

10001	Employee Salaries	\$32,003	\$31,958.09
10007	E.T. Buy Back	\$673	\$384.75
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$2,500	\$2,443.74
11011	Group Life Insurance	\$28	\$27.56
	Group Health		
11012	Insurance	\$3,562	\$3,108.32
11013	Retirement	\$1,385	\$1,365.39
	Workers'		
11014	Compensation	\$53	\$36.29
	Unemployment		
11015	Compensation	\$106	\$75.95
11016	Dental Insurance	\$290	\$290.16
11017	Education & Training	\$250	\$1,210.43
11018	Expense Account	\$200	\$156.00
11019	Travel Expense	\$250	\$212.58
12029	Contract Services	\$0	\$0.00
12030	Equipment Rental	\$120	\$114.44
13036	Office Supplies	\$600	\$514.04
	Dues, Lic., &		
13037	Subscriptions	\$260	\$109.00
13038	Postage	\$250	\$253.39
16068	Telephone	\$700	\$884.94
	General		
	Maintenance &		
19082	Repairs	\$0	\$0.00
21097	Equipment	\$0	\$0.00
	Total	<u>\$43,230</u>	<u>\$43,145.07</u>

**Sheriff's Department-10440**

	Elected Official		
10000	Salary	\$39,613	\$39,612.54
10001	Salaries-Deputies	\$134,198	\$132,288.96
10002	Office Salaries	\$40,484	\$32,156.78
10006	On Call	\$2,080	\$2,040.00

**DETAILS OF REVENUES & EXPENDITURES**

10007	E.T. Buyback	\$565	\$1,231.20
10008	Overtime	\$3,923	\$5,314.26
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$9,588	\$9,914.06
11011	Group Life Insurance	\$160	\$122.96
	Group Health		
11012	Insurance	\$33,084	\$23,188.40
11013	Retirement	\$7,609	\$5,888.24
	Workers'		
11014	Compensation	\$7,187	\$3,400.67
	Unemployment		
11015	Compensation	\$360	\$374.39
11016	Dental Insurance	\$2,507	\$2,048.64
11017	Education & Training	\$1,722	\$790.81
11018	Expense Account	\$1,170	\$1,016.98
12029	Contract Services	\$604	\$585.84
13031	Uniforms	\$375	\$1,752.66
13032	General Supplies	\$810	\$744.91
13036	Office Supplies	\$1,350	\$1,605.03
	Dues, Licenses, &		
13037	Sub.	\$810	\$1,060.60
13038	Postage	\$1,170	\$1,151.64
13039	Security Supplies	\$180	\$1,134.84
16067	Communication Line	\$3,600	\$3,600.00
16068	Telephone	\$2,700	\$2,774.94
16069	Gasoline	\$6,500	\$6,654.94
	General		
19082	Maintenance	\$1,800	\$1,936.73
19083	Radio Maintenance	\$360	\$1,302.43
19084	Vehicle Repair	\$2,700	\$2,370.02
20090	Interest Payment	\$3,401	\$4,602.94
20091	Principal payment	\$21,577	\$27,264.05
21097	Equipment	\$500	\$10,168.87
22093	Insurance	\$4,780	\$4,734.00
	Total	\$337,467	\$332,833.33

**Deputy Sheriffs Payroll-10442**

	Deputy Sheriffs		
10001	Payroll	\$0	\$0.00
	Deputy Sheriff		
10002	Nightwatch PD	\$0	\$0.00
10005	Salaries-Training	\$0	\$0.00
10006	On Call	\$0	\$0.00
11010	FICA-County Share	\$0	\$0.00
	Workers		
11014	Compensation	\$0	\$0.00
11015	Unemployment	\$0	\$0.00

**DETAILS OF REVENUES & EXPENDITURES**

11019	Travel Expense	\$0	\$0.00
13031	Uniforms	\$0	\$0.00
22093	Insurance	\$0	\$0.00
	<b>Total</b>	<b>\$0</b>	<b>\$0.00</b>

**Deputy Sheriffs Bailiffs Payroll-10443**

10001	Attendance at Court	\$43,500	\$47,138.00
10005	Salaries-Training	\$0	\$0.00
11010	FICA-County Share Workers'	\$3,328	\$3,446.85
11014	Compensation	\$1,370	\$504.81
11015	Unemployment	\$749	\$607.56
11017	Education & Training	\$0	\$0.00
11019	Travel Expense	\$0	\$0.00
13031	Uniforms	\$0	\$0.00
13039	Security Supplies	\$0	\$0.00
22093	Insurances	\$8,003	\$8,003.00
	<b>Total</b>	<b>\$56,950</b>	<b>\$59,700.22</b>

**Medical Refere-10450**

11019	Travel Expense	\$1,000	\$2,213.16
12027	Views	\$2,500	\$2,400.00
12028	Autopsies	\$5,500	\$1,818.20
12030	Equipment Rental	\$0	\$0.00
	<b>Total</b>	<b>\$9,000</b>	<b>\$6,431.36</b>

**Court House-10460**

10001	Salaries	\$21,320	\$21,313.61
10007	E.T. Buy Back Overtime/Vacation	\$344	\$0.00
10008	Coverage Performance	\$200	\$0.00
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$1,673	\$1,594.05
11011	Group Life Insurance Group Health	\$28	\$27.56
11012	Insurance	\$3,562	\$3,108.32
11013	Retirement Workers'	\$927	\$903.68
11014	Compensation Unemployment	\$548	\$379.43
11015	Compensation	\$106	\$75.95
11016	Dental Insurance Town Share of	\$549	\$471.36
12022	C.H.R.	\$47,319	\$38,722.77
12029	Contract Services	\$4,445	\$4,613.85
13032	General Supplies	\$653	\$635.17
13033	Cleaning Supplies	\$225	\$207.75

**DETAILS OF REVENUES & EXPENDITURES**

16061	Electricity	\$3,300	\$2,865.12
16063	Water	\$500	\$590.80
16064	Sewer	\$670	\$816.30
16065	Fuel Oil	\$6,500	\$5,055.21
16068	Telephone	\$0	\$0.00
	General		
19082	Maintenance	\$5,620	\$6,700.63
	Bldg. Add. & Major		
21096	Renov.	\$0	\$1,258.80
21097	Equipment	\$0	\$0.00
21099	Capital Reserve	\$20,000	\$0.00
22093	Insurance	\$1,500	\$35.00
	Total	\$119,989	\$89,375.36

**Cooperative Extension Service-10475**

10001	Employee Salaries	\$58,160	\$56,579.16
10008	Overtime	\$50	\$0.00
11010	FICA-County Share	\$4,453	\$4,328.32
11011	Group Life Insurance	\$56	\$55.12
	Group Health		
11012	Insurance	\$0	\$0.00
11013	Retirement	\$2,468	\$1,927.80
	Workers'		
11014	Compensation	\$149	\$102.92
	Unemployment		
11015	Compensation	\$259	\$189.87
11016	Dental Insurance	\$0	\$0.00
11017	Education & Training	\$200	\$99.00
11018	Expense Account	\$11,350	\$9,772.56
12029	Contract Services	\$68,517	\$67,118.00
12030	Rental Services	\$5,300	\$4,189.76
	Advertising & Public		
12031	Relations	\$1,180	\$1,106.25
13032	General Supplies	\$200	\$193.25
13036	Office Supplies	\$4,500	\$4,496.00
	Dues, Licenses &		
13037	Subscriptions	\$360	\$259.90
13038	Postage	\$600	\$581.14
16061	Electricity	\$2,748	\$2,066.16
16063	Water	\$600	\$336.91
16064	Sewer	\$175	\$100.56
16065	Fuel Oil	\$1,200	\$2,488.95
16068	Telephone	\$3,600	\$3,292.52
	General		
19082	Maintenance	\$800	\$742.97
21097	Equipment	\$0	\$0.00
22093	Insurance	\$532	\$387.60
	Total	\$167,457	\$160,414.72



**DETAILS OF REVENUES & EXPENDITURES**

**Human Services-10490**

10001	Salaries	\$52,511	\$51,752.01
10007	E.T. Buy Back	\$658	\$857.20
10008	Overtime	\$778	\$284.71
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$4,127	\$3,861.56
11011	Group Life Insurance	\$28	\$27.56
	Group Health		
11012	Insurance	\$3,562	\$3,108.32
11013	Retirement	\$2,287	\$1,762.42
	Workers'		
11014	Compensation	\$59	\$40.45
	Unemployment		
11015	Compensation	\$106	\$81.30
11016	Dental Insurance	\$290	\$290.16
11017	Education & Training	\$0	\$0.00
11018	Expense Account	\$750	\$392.80
13036	Office Supplies	\$200	\$143.00
	Dues, Licenses &		
13037	Subscriptions	\$130	\$74.38
13038	Postage	\$200	\$240.76
15052	HCBC	\$300,057	\$314,136.39
15053	Providers	\$542,547	\$570,871.96
15054	Old Age Assistance	\$26,261	\$26,379.26
15055	A.P.T.D.	\$263,377	\$264,677.73
15056	Intermediate Nursing	\$1,984,126	\$1,921,885.52
	PNMI-Private Non		
15057	Med. Instit.	\$191,932	\$159,958.23
	Board & Care of		
15058	Children	\$634,142	\$648,270.15
16068	Telephone	\$1,500	\$961.71
	General		
19082	Maintenance	\$1,000	\$1,510.00
21097	Equipment	\$1,250	\$1,212.50
22093	Insurance	\$11	\$10.00
	Total	<u>\$4,011,889</u>	<u>\$3,972,790.08</u>

**Long Term Care**

**Coordinator-10491**

10001	Salaries	\$38,068	\$38,020.79
11010	FICA	\$381	\$2,729.22
11011	Group Life Insurance	\$28	\$27.56
	Group Health		
11012	Insurance	\$3,562	\$7,499.12
11013	Retirement	\$1,630	\$1,612.04

**DETAILS OF REVENUES & EXPENDITURES**

	Workmens		
11014	Compensation	\$59	\$40.45
	Unemployment		
11015	Compensation	\$106	\$75.95
11016	Dental Insurance	\$934	\$740.88
11019	Travel Expenses	\$2,400	\$1,783.43
13036	Office Supplies	\$325	\$267.39
13038	Postage	\$180	\$113.11
16068	Telephone	\$780	\$1,067.49
	Total	\$48,453	\$53,977.43

**Woodhull County Complex-10497**

12029	Contract Services	\$1,785	\$1,989.59
13032	General Supplies	\$720	\$313.64
13033	Cleaning Supplies	\$225	\$207.75
16061	Electricity	\$35,016	\$30,421.35
16063	Water	\$1,176	\$579.11
16064	Sewer	\$1,317	\$614.76
16065	Fuel Oil	\$4,600	\$3,424.18
	General		
19082	Maintenance	\$8,800	\$8,152.63
	Bldg. Add. & Major		
21096	Renov.	\$3,169	\$1,258.81
21097	Equipment	\$0	\$0.00
21099	Capital Reserve	\$0	\$0.00
22093	Insurance	\$2,200	\$2,050.00
	Total	\$59,008	\$49,011.82

**Department of Correction-10600**

10001	Salaries	\$710,638	\$667,214.02
10002	Salaries-Nursing	\$37,319	\$37,472.07
10007	E.T. Buy Back	\$7,493	\$5,702.11
10008	Overtime	\$40,000	\$40,121.34
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$15,338	\$15,136.12
11011	Group Life Insurance	\$689	\$619.04
	Group Health		
11012	Insurance	\$104,104	\$123,415.31
11013	Retirement	\$38,794	\$33,066.32
	Workers'		
11014	Compensation	\$19,428	\$13,447.74
	Unemployment		
11015	Compensation	\$2,870	\$2,088.46
11016	Dental Insurance	\$11,505	\$11,337.51
	Education &		
11017	Conference	\$3,850	\$2,741.00
11019	Travel Expense	\$2,815	\$2,376.55

**DETAILS OF REVENUES & EXPENDITURES**

12029	Contract Services	\$24,146	\$19,724.75
	Advertising &		
12031	Publishing	\$500	\$0.00
13031	Uniforms	\$11,000	\$12,619.64
13032	General Supplies	\$6,000	\$7,936.33
13033	Cleaning Supplies	\$8,200	\$9,141.73
13036	Office Supplies	\$5,701	\$3,785.25
	Subscriptions &		
13037	Dues	\$2,998	\$2,740.14
13038	Postage	\$1,564	\$1,290.33
13039	Security Supplies	\$2,811	\$1,813.88
14041	Clothing	\$3,200	\$2,580.35
14042	Food	\$226,854	\$225,855.00
	Resident		
14051	Programming	\$3,500	\$2,550.17
14052	Medical Expenses	\$99,150	\$113,891.98
16061	Electricity	\$26,000	\$33,544.83
16065	Fuel Oil	\$15,020	\$22,161.37
16068	Telephone	\$4,668	\$4,774.87
16069	Gasoline	\$500	\$527.91
	Misc. County		
17073	Expense	\$200	\$68.99
18080	Care of Grounds	\$2,250	\$860.69
	General		
19082	Maintenance	\$35,634	\$32,476.41
19084	Vehicle Repair	\$1,500	\$1,508.05
	Bldg. Add. & Major		
21096	Renov.	\$0	\$0.00
21097	Equipment	\$21,413	\$22,699.92
22093	Insurance	\$6,701	\$6,701.00
	Total	<u>\$1,504,353</u>	<u>\$1,483,991.18</u>

**Farm-10700**

10001	Salaries	\$0	\$0.00
11010	FICA	\$0	\$0.00
	Group Health		
11012	Insurance	\$0	\$0.00
11013	Retirement	\$0	\$0.00
	Workemns		
11014	Compensation	\$0	\$0.00
11015	Unemployment	\$0	\$0.00
11016	Dental	\$0	\$0.00
12029	Contract Services	\$0	\$0.00
13032	General Supplies	\$0	\$0.00
16061	Electricity	\$180	\$205.92
16069	Gasoline	\$0	\$0.00

**DETAILS OF REVENUES & EXPENDITURES**

18078	Feed	\$0	\$0.00
	General		
19082	Maintenance	\$2,250	\$3,086.09
19084	Vehicle Repair	\$0	\$0.00
20092	Taxes-Property	\$1,591	\$1,143.00
22093	Insurance	\$1,318	\$1,318.00
	Total	\$5,339	\$5,753.01

**Y2K Expenses-10800**

19082	Y2K Expenses	\$0	\$0.00
	Total	\$0	\$0.00

**County Grants-10861**

15051	Consulting Services	\$0	\$0.00
	Community Youth		
15052	Advocates	\$32,400	\$32,400.00
	Conn. Valley Health		
15061	Care	\$35,775	\$35,775.00
	Community		
15062	Transportation	\$24,672	\$24,672.00
15063	Sullivan Nutrition	\$5,000	\$5,000.00
	Womens Supportive		
15064	Services	\$30,000	\$30,000.00
	Soup Kitchen/Food		
15065	Pantry	\$5,000	\$5,000.00
15066	Sullivan Academy	\$0	\$0.00
	Total	\$132,847	\$132,847.00

**Economic Development Agent-10870**

	Economic		
17072	Development Agent	\$44,856	\$44,856.00
	Total	\$44,856	\$44,856.00

**Interest on R.A.N.-10900**

20092	Interest on R.A.N.	\$120,715	\$120,714.74
	Total	\$120,715	\$120,714.74

**Interest on Bonds-10920**

	Interest		
20090	Payment	\$361	\$360.00
	Total	\$361	\$360.00
	Principal Bonded		
20090	Debt	\$10,450	\$10,450.00



**DETAILS OF REVENUES & EXPENDITURES**

	<b>Total</b>	<b>\$10,450</b>	<b>\$10,450.00</b>
<b>Delgation Expense-10980</b>			
	Delegation		
17076	Expense	\$2,400	\$3,264.24
	<b>Total</b>	<b>\$2,400</b>	<b>\$3,264.24</b>
<b>Transfer In/Out - 10997</b>			
	General Fund -		
3002	Transfer Out	\$0	\$0.00
	<b>Total</b>	<b>\$0</b>	<b>\$0.00</b>
	Transfer In - Dom.		
3005	Vio. Grant	\$0	\$0.00
	<b>Total</b>	<b>\$0</b>	<b>\$0.00</b>
<b>Deficit-10998</b>			
99999	P/Y Exps	\$1,592,293	\$1,541,718.66
	<b>Total</b>	<b>\$1,592,293</b>	<b>\$1,541,718.66</b>
<b>Register of Deeds-22420</b>			
3002	Transfer Out	\$0	\$0.00
	Elected Officials		
10000	Salaries	\$32,410	\$32,410.00
10001	Office Salaries	\$135,546	\$136,602.66
10007	E.T. Buyback	\$872	\$552.00
10008	Overtime	\$0	\$0.00
	Performance		
10009	Increase	\$0	\$0.00
	FICA-County		
11010	Share	\$12,936	\$12,501.14
11011	Group Life Insurance	\$166	\$165.36
	Group Health		
11012	Insurance	\$25,848	\$22,842.64
11013	Retirement	\$7,170	\$7,189.54
	Workers'		
11014	Compensation	\$253	\$174.94
	Unemployment		
11015	Compensation	\$522	\$379.73
	Dental		
11016	Insurance	\$3,546	\$3,004.80
11017	Education & Training	\$0	\$0.00
	Expense		
11018	Account	\$300	\$346.11
11019	Travel Expense	\$0	\$0.00
	Contract		
12029	Services	\$52,500	\$52,499.67

**DETAILS OF REVENUES & EXPENDITURES**

12030	Equipment Rental	\$980	\$768.00
12032	Security Filming	\$0	\$0.00
13036	Office Supplies	\$5,000	\$5,112.93
	Dues, Lic., &		
13037	Subscriptions	\$590	\$764.00
13038	Postage	\$3,000	\$3,000.00
16068	Telephone	\$2,400	\$2,794.95
	General		
19082	Maintenance	\$2,300	\$1,591.02
21097	Equipment	\$6,500	\$6,500.00
	Purc. From		
21098	Equipment Fund	\$23,700	\$23,695.00
22093	Insurance	\$56	\$50.00
22094	Surety Bond	\$0	\$0.00
	<b>Total</b>	<b>\$316,595</b>	<b>\$312,944.49</b>

**Sheriff's Grants-24097**

3002	Transfer Out	\$0	\$0.00
	<b>Total</b>	<b>\$0</b>	<b>\$0.00</b>

**Domestic Violence Grant-24445**

10001	Employee Salaries	\$4,914	\$2,657.78
11010	FICA	\$376	\$203.31
	Workmens		
11014	Compensation	\$0	\$0.00
	Unemployment		
11015	Compensation	\$0	\$0.00
11019	Travel Expense	\$1,800	\$987.66
	Misc. County		
17073	Expense	\$910	\$1,112.40
	Property/Liability		
22093	Insurance	\$0	\$0.00
	<b>Total</b>	<b>\$8,000</b>	<b>\$4,961.15</b>

**Cops Grant-24545**

	Deputy Sheriff		
10001	Payroll	\$9,500	\$25,141.13
11010	FICA	\$727	\$1,896.30
	<b>Total</b>	<b>\$10,227</b>	<b>\$27,037.43</b>

**Operation Nightwatch Grant-24645**

	Deputy Sheriff		
10001	Payroll	\$0	\$0.00
11010	FICA	\$0	\$0.00
	Workers		
11014	Compensation	\$0	\$0.00
	Unemployment		
11015	Compensation	\$0	\$0.00

**DETAILS OF REVENUES & EXPENDITURES**

13036	Office Supplies	\$0	\$0.00
16069	Gasoline	\$0	\$0.00
21097	Equipment	\$0	\$0.00
	Domestic		
22093	Violence-Insurance	\$0	\$0.00
	Total	\$0	\$0.00

**Drug Task Force Grant-24745**

10001	Salaries-Deputy	\$46,332	\$43,160.40
10008	DTF Overtime	\$8,000	\$6,031.30
11010	FICA	\$2,407	\$2,260.86
11011	Group Life Insurance	\$20	\$19.08
	Group Health		
11012	Insurance	\$5,985	\$5,700.08
11013	Retirement	\$1,300	\$1,182.24
	Workmens		
11014	Compensation	\$1,460	\$0.00
	Unemployment		
11015	Compensation	\$109	\$75.95
11016	Dental Insurance	\$654	\$493.92
22093	Police Insurance	\$1,268	\$1,268.00
	Total	\$67,535	\$60,191.83

**County Home-40097**

	County		
3002	Home-Transfer Out	\$0	\$0.00
	Total	\$0	\$0.00

**Administration/Nursing Home-40500**

10001	Salaries	\$159,525	\$160,206.48
10007	E.T. Buy Back	\$2,177	\$2,024.80
10008	Overtime	\$0	\$287.68
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$12,370	\$11,935.83
11011	Group Life Insurance	\$111	\$103.88
	Group Health		
11012	Insurance	\$27,273	\$24,772.50
11013	Retirement	\$6,856	\$6,890.79
	Workers'		
11014	Compensation	\$4,515	\$3,124.82
	Unemployment		
11015	Compensation	\$522	\$369.04
11016	Dental Insurance	\$2,303	\$2,182.28
	Education &		
11017	Conference	\$572	\$746.00
12021	Accountant	\$5,100	\$5,100.00
12029	Contract Services	\$16,736	\$17,650.54

**DETAILS OF REVENUES & EXPENDITURES**

12030	Equipment Rental	\$1,896	\$1,896.00
12031	Advertising & Pub.	\$740	\$325.80
13032	General Supplies	\$0	\$0.00
13036	Office Supplies	\$5,490	\$4,818.67
	Dues, Lic., &		
13037	Subscriptions	\$2,350	\$3,558.70
13038	Postage	\$4,700	\$3,612.98
16068	Telephone	\$12,500	\$15,124.91
17075	Bad Debts	\$5,000	\$62,657.00
	General		
19082	Maintenance	\$300	\$3,031.00
21097	Equipment	\$0	\$990.00
22093	Insurance	\$57,492	\$64,330.50
23000	Frozen Funds	\$0	(\$1,040.00)
	Total	\$328,528	\$394,700.20

**Depreciation-40510**

	Depreciation		
21098	Expense	\$0	\$0.00
	Total	\$0	\$0.00

**Human Resource-40520**

10001	Employee Salaries	\$65,253	\$66,109.75
10007	E.T. Buy Back	\$1,952	\$1,254.80
10008	Overtime	\$1,000	\$896.12
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$5,218	\$5,145.37
11011	Group Life Insurance	\$56	\$55.12
	Group Health		
11012	Insurance	\$7,125	\$6,217.64
11013	Retirement	\$2,892	\$2,940.85
	Workers'		
11014	Compensation	\$89	\$62.04
11015	Unemployment	\$314	\$217.14
11016	Dental Insurance	\$290	\$580.48
11017	Education & Training	\$2,500	\$750.01
12029	Contract Services	\$9,064	\$12,763.48
13036	Office Supplies	\$1,602	\$712.57
	Dues, Licenses, &		
13037	Subscriptions	\$380	\$125.00
21097	Equipment	\$0	\$0.00
	Total	\$97,735	\$97,830.37

**Dietary-40530**

10001	Salaries	\$441,301	\$477,420.42
10007	E.T. Buy Back	\$562	\$514.00
10008	Overtime	\$20,831	\$29,572.75



**DETAILS OF REVENUES & EXPENDITURES**

	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$35,396	\$37,279.00
11011	Group Life Insurance	\$606	\$498.20
	Group Health		
11012	Insurance	\$99,235	\$79,228.76
11013	Retirement	\$19,618	\$19,138.22
	Workers'		
11014	Compensation	\$16,140	\$11,170.92
	Unemployment		
11015	Compensation	\$2,118	\$1,530.98
11016	Dental Insurance	\$7,959	\$7,326.68
	Education &		
11017	Conference	\$200	\$0.00
12029	Contract Services	\$113,283	\$115,074.44
13032	General Supplies	\$39,158	\$41,237.64
14042	Food	\$379,732	\$392,135.98
	General		
19082	Maintenance	\$3,000	\$8,170.00
21097	Equipment	\$0	\$0.00
	Total	<u>\$1,179,139</u>	<u>\$1,220,297.99</u>

**Nursing-40540**

	Salaries-Supervisory		
10001	Staff	\$439,656	\$294,318.19
10002	Salaries-RN's	\$356,024	\$356,007.08
10003	Salaries-LPN's	\$520,965	\$499,721.76
	Salaries-Nursing		
10004	Aides	\$1,685,213	\$1,561,046.01
10005	Unit Aides	\$404,158	\$367,235.60
10006	Salaries-Clerical	\$147,844	\$145,977.94
10007	E.T. Buy Back	\$4,490	\$6,272.80
10008	Overtime	\$150,000	\$222,288.51
	Performance		
10009	Increase	\$0	\$0.00
10109	Bonus	\$0	\$65,414.41
11010	FICA-County Share	\$283,689	\$259,786.07
11011	Group Life Insurance	\$4,162	\$2,936.20
	Group Health		
11012	Insurance	\$595,096	\$511,946.28
11013	Retirement	\$117,234	\$90,984.47
	Workers'		
11014	Compensation	\$132,652	\$95,447.25
	Unemployment		
11015	Compensation	\$13,549	\$10,277.80
11016	Dental Insurance	\$52,383	\$46,491.49
	Education &		
11017	Conference	\$3,239	\$1,552.00

**DETAILS OF REVENUES & EXPENDITURES**

12029	Contract Services	\$4,360	\$7,127.58
12031	Advertising & Pub.	\$6,000	\$8,814.22
13032	General Supplies	\$5,000	\$11,553.11
14052	Medical Supplies	\$165,787	\$185,353.76
14053	Oxygen	\$13,000	\$8,550.10
	General		
19082	Maintenance	\$6,000	\$5,320.37
21097	Equipment	\$5,605	\$4,684.85
	Total	\$5,116,106	\$4,769,107.85

**Nursing On-Call-40541**

10002	On Call Salaries-RN	\$125,000	\$166,522.50
	On Call		
10003	Salaries-LPN	\$55,000	\$116,034.84
	Employee Salaries		
10004	Aides	\$95,000	\$122,945.98
11010	FICA	\$21,038	\$31,028.44
11015	Unemployment	\$0	\$0.00
	Contract		
12029	Services-Nurses	\$200,000	\$289,357.33
	Total	\$496,038	\$725,889.09

**Operation of**

**Plant-40550**

10001	Salaries	\$146,471	\$132,695.05
10008	Overtime	\$7,000	\$6,513.45
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$11,741	\$10,420.58
11011	Group Life Insurance	\$138	\$91.16
	Group Health		
11012	Insurance	\$20,346	\$14,231.46
11013	Retirement	\$6,507	\$5,963.79
	Workers'		
11014	Compensation	\$8,629	\$5,972.51
	Unemployment		
11015	Compensation	\$428	\$379.73
11016	Dental Insurance	\$1,777	\$1,322.92
11017	Education & Training	\$150	\$0.00
12029	Contract Services	\$100,896	\$124,291.87
13032	General Supplies	\$13,000	\$11,930.31
	Dues, Licenses &		
13037	Subscriptions	\$1,410	\$667.24
16061	Electricity	\$125,000	\$145,793.75
16062	Gas	\$3,100	\$1,375.15
16065	Fuel Oil	\$67,100	\$97,818.67
16069	Gasoline	\$3,200	\$2,423.43
18080	Care of Grounds	\$4,500	\$4,492.87

**DETAILS OF REVENUES & EXPENDITURES**

	General		
19082	Maintenance	\$49,825	\$49,688.69
19084	Vehicle Repair	\$4,500	\$4,496.56
20093	Property Taxes	\$23,308	\$25,294.00
	Bldg. Add's &		
21096	Renovations	\$43,000	\$51,060.00
21097	Equipment	\$18,288	\$19,243.13
	Total	\$660,314	\$716,166.32

**Laundry & Linen-40560**

10001	Salaries	\$152,796	\$154,861.87
10008	Overtime	\$1,000	\$1,682.64
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$11,765	\$11,668.73
11011	Group Life Insurance	\$166	\$163.24
	Group Health		
11012	Insurance	\$20,860	\$19,294.32
11013	Retirement	\$6,521	\$6,652.78
	Workers'		
11014	Compensation	\$6,616	\$4,579.81
	Unemployment		
11015	Compensation	\$522	\$390.42
11016	Dental Insurance	\$1,516	\$1,421.50
12029	Contract Services	\$36,215	\$36,217.58
13032	General Supplies	\$16,000	\$18,589.16
14043	Linen	\$19,000	\$43,383.76
	General		
19082	Maintenance	\$3,000	\$1,880.76
21097	Equipment	\$0	\$0.00
	Total	\$275,977	\$300,786.57

**Housekeeping-40570**

10001	Salaries	\$309,643	\$298,848.26
10008	Overtime	\$2,000	\$317.43
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$23,841	\$21,898.87
11011	Group Life Insurance	\$359	\$343.44
	Group Health		
11012	Insurance	\$73,981	\$58,548.39
11013	Retirement	\$13,214	\$10,418.27
	Workers'		
11014	Compensation	\$9,763	\$6,757.90
	Unemployment		
11015	Compensation	\$1,459	\$1,063.22
11016	Dental Insurance	\$6,346	\$5,268.53
11017	Education & Training	\$0	\$0.00

**DETAILS OF REVENUES & EXPENDITURES**

12029	Contract Services	\$36,215	\$35,349.05
13033	Cleaning Supplies	\$36,000	\$28,665.02
	Dues, Licenses, &		
13037	Subscriptions	\$0	\$0.00
	General		
19082	Maintenance	\$750	\$37.52
21097	Equipment	\$1,100	\$0.00
	Total	\$514,671	\$467,515.90

**Physician & Pharmacy-40580**

12029	Contract Services	\$4,000	\$5,085.00
14044	Drugs-Billable	\$4,000	\$4,158.50
	Total	\$8,000	\$9,243.50

**Special Services-40590**

12029	Contract Services	\$12,200	\$12,985.00
	Total	\$12,200	\$12,985.00

**Physical Therapy-40591**

10001	Salaries	\$0	\$0.00
10007	E.T. Buy Back	\$0	\$0.00
10008	Overtime	\$0	\$0.00
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$0	\$0.00
11011	Group Life Insurance	\$0	\$0.00
	Group Health		
11012	Insurance	\$0	\$0.00
11013	Retirement	\$0	\$0.00
	Workers'		
11014	Compensation	\$0	\$0.00
	Unemployment		
11015	Compensation	\$0	\$0.00
11016	Dental Insurance	\$0	\$0.00
11017	Education & Training	\$0	\$0.00
12029	Contract Services	\$6,500	\$7,162.50
13032	General Supplies	\$600	\$1,230.36
	General		
19082	Maintenance	\$100	\$0.00
21097	Equipment	\$0	\$0.00
	Total	\$7,200	\$8,392.86

**Occupational Therapy-40592**

10001	Salaries	\$0	\$2,446.19
10007	E.T. Buy Back	\$0	\$0.00
10008	Overtime	\$0	\$13.80



**DETAILS OF REVENUES & EXPENDITURES**

	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$0	\$183.51
11011	Group Life Insurance	\$0	\$3.18
	Group Health		
11012	Insurance	\$0	\$0.00
11013	Retirement	\$0	\$120.64
	Workers'		
11014	Compensation	\$0	\$42.65
	Unemployment		
11015	Compensation	\$0	\$0.00
11016	Dental Insurance	\$0	\$0.00
11017	Education & Training	\$0	\$0.00
12029	Contract Services	\$0	\$5,009.75
13032	General Supplies	\$1,000	\$1,698.06
21097	Equipment	\$0	\$0.00
	Total	\$1,000	\$9,517.78

**Recreational Therapy-40593**

10001	Salaries	\$191,886	\$176,702.27
10007	E.T. Buy Back	\$0	\$0.00
10008	Overtime	\$207	\$14.97
	Performance		
10009	Increase	\$0	\$0.00
11010	FICA-County Share	\$14,695	\$13,007.89
11011	Group Life Insurance	\$221	\$174.90
	Group Health		
11012	Insurance	\$27,788	\$28,278.80
11013	Retirement	\$8,145	\$7,496.89
	Workers'		
11014	Compensation	\$10,135	\$3,745.84
	Unemployment		
11015	Compensation	\$1,097	\$509.68
11016	Dental Insurance	\$2,326	\$2,106.51
11017	Education & Training	\$200	\$145.00
12029	Contract Services	\$21,038	\$14,667.10
13032	General Supplies	\$4,000	\$3,655.22
	General		
19082	Maintenance	\$50	\$13.29
21097	Equipment	\$0	\$0.00
	Total	\$281,788	\$250,518.36

**Social Services-40594**

10001	Salaries	\$74,070	\$68,395.77
10007	E.T. Buy Back	\$0	\$584.80
10008	Overtime	\$200	\$0.00
	Performance		
10009	Increase	\$0	\$0.00

**DETAILS OF REVENUES & EXPENDITURES**

11010	FICA-County Share	\$5,682	\$5,020.73
11011	Group Life Insurance	\$83	\$44.52
	Group Health		
11012	Insurance	\$10,173	\$13,425.14
11013	Retirement	\$3,149	\$2,040.00
	Workers'		
11014	Compensation	\$2,623	\$1,815.69
	Unemployment		
11015	Compensation	\$314	\$227.83
11016	Dental Insurance	\$1,397	\$1,018.14
11017	Education & Training	\$250	\$249.00
11019	Travel Expense	\$50	\$0.00
12029	Contract Services	\$0	\$0.00
13032	General Supplies	\$300	\$580.77
21097	Equipment	\$0	\$0.00
	<b>Total</b>	<b>\$98,291</b>	<b>\$93,402.39</b>

**Speech Therapy-40595**

11012	Speech Therapy	\$0	\$0.00
12029	Contract Services	\$0	\$1,067.25
	<b>Total</b>	<b>\$0</b>	<b>\$1,067.25</b>

**Dental Service-40596**

12029	Contract Services	\$22,382	\$22,128.12
13032	General Supplies	\$150	\$19.75
	<b>Total</b>	<b>\$22,532</b>	<b>\$22,147.87</b>

**Bonded Debt-40970**

20090	Interest Payment	\$57,781	\$57,780.00
20091	Principal Payment	\$274,550	\$274,550.00
	<b>Total</b>	<b>\$332,331</b>	<b>\$332,330.00</b>

**Balance Sheet-42042**

12029	Contract Services	\$0	\$0.00
	Bldg. Add. & Major		
21096	Renov.	\$0	(\$152.40)
	<b>Total</b>	<b>\$0</b>	<b>(\$152.40)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$18,767,987</b>	<b>\$18,559,318.17</b>
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**SULLIVAN COUNTY, NEW HAMPSHIRE  
GENERAL PURPOSE FINANCIAL STATEMENTS**

**and**

**SUPPLEMENTARY INFORMATION**

**June 30, 2001**

**With Independent Auditors' Report**



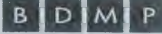
# SULLIVAN COUNTY, NEW HAMPSHIRE

June 30, 2001

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## INDEPENDENT AUDITORS' REPORT

The Commissioners  
Sullivan County, New Hampshire

We have audited the accompanying general purpose financial statements of Sullivan County, New Hampshire (the County) as of and for the year ended June 30, 2001, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Sullivan County, New Hampshire as of June 30, 2001, and the results of its operations and the cash flows of its proprietary fund types and similar trust funds for the year then ended, in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2001 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic general purpose financial statements taken as a whole. The supplementary information contained in Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the basic general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic general purpose financial statements taken as a whole.

*Berry, Dunn, McNeil & Parker*

Lebanon, New Hampshire  
August 6, 2001

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Balance Sheet – All Fund Types and Account Groups

June 30, 2001

	Governmental Fund Types		Proprietary	Fiduciary	Account Groups		Total
	General	Special Revenue	Enterprise	Fund Types Trust Funds	General Fixed Assets	General Long-term Debt	(Memorandum Only)
<b>ASSETS</b>							
Cash	\$ 233,430	\$ 279,212	\$ 200	\$ 4,818	\$ -	\$ -	\$ 517,660
Accounts receivable, less allowance for doubtful accounts of \$50,000	-	-	722,099	-	-	-	722,099
Prepaid expenditures	73,518	-	-	-	-	-	73,518
Due from other funds	3,910,755	335,221	-	-	-	-	4,245,976
Due from other governments	5,530	-	-	-	-	-	5,530
Inventory	-	-	34,558	-	-	-	34,558
Restricted assets – cash	495,745	-	-	7,479	-	-	633,889
Buildings and improvements	-	-	130,665	-	3,779,562	-	10,055,854
Equipment	-	-	6,276,292	-	795,039	-	2,480,775
Vehicles	-	-	1,685,736	-	122,100	-	122,100
Accumulated depreciation	-	-	(4,253,849)	-	-	-	(4,253,849)
Construction in progress	-	-	1,649,828	-	-	-	1,649,828
Other receivables	-	-	85,000	-	-	-	85,000
Amounts to be provided for the retirement of general long-term obligations	-	-	-	-	-	58,969	58,969
Total assets	\$ 4,718,978	\$ 614,433	\$ 6,330,529	\$ 12,297	\$ 4,696,701	\$ 58,969	\$ 16,431,907
<b>LIABILITIES AND FUND EQUITY (DEFICIT)</b>							
Liabilities							
Accounts payable	\$ 245,429	\$ 240,363	\$ 220,183	\$ -	\$ -	\$ -	\$ 705,975
Accrued liabilities	174,487	10,704	188,637	-	-	-	373,828
Revenue anticipation notes	1,000,000	-	-	-	-	-	1,000,000
Compensated absences payable	-	-	245,996	-	-	-	245,996
Due to residents	-	-	130,665	-	-	-	130,665
Due to other funds	-	-	4,245,976	-	-	-	4,245,976
Long-term debt	-	-	2,501,528	-	-	58,969	2,560,497
Accrual for self-funded insurance	46,840	-	-	-	-	-	46,840
Total liabilities	1,466,756	251,067	7,532,985	-	-	58,969	9,309,777
Commitment (Note 8)							
Fund equity (deficit)							
Contributed capital	-	-	1,644,036	-	-	-	1,644,036
Accumulated deficit	-	-	(3,077,020)	-	-	-	(3,077,020)
Investment in general fixed assets	-	-	-	-	4,696,701	-	4,696,701
Fund balances							
Reserved for prepaid expenses	73,518	-	-	-	-	-	73,518
Reserved for encumbrances	1,129,675	5,584	230,528	-	-	-	1,365,787
Reserved for future expenditures	-	-	-	7,479	-	-	7,479
Unreserved – undesignated	2,049,029	357,782	-	4,818	-	-	2,411,629
Total fund equity (deficit)	3,252,222	363,366	(1,202,456)	12,297	4,696,701	-	7,123,130
Total liabilities and fund equity (deficit)	\$ 4,718,978	\$ 614,433	\$ 6,330,529	\$ 12,297	\$ 4,696,701	\$ 58,969	\$ 16,431,907

The accompanying notes are an integral part of these general purpose financial statements.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Combined Statement of Revenues and Expenditures – GAAP Basis

### All Governmental Fund Types and Expendable Trust Funds

Year Ended June 30, 2001

	Governmental Fund Types		Fiduciary Fund Types	Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	
<b>Revenues</b>				
Taxes	\$ 8,611,640	\$ -	\$ -	\$ 8,611,640
Fines and fees	47,846	342,363	-	390,209
Grant revenue	-	92,190	-	92,190
Charges for products and services	80,052	-	-	80,052
Intergovernmental	404,410	-	-	404,410
Interest	57,727	-	8,457	66,184
Miscellaneous	116,186	-	776	116,962
Total revenues	<u>9,317,861</u>	<u>434,553</u>	<u>9,233</u>	<u>9,761,647</u>
<b>Expenditures</b>				
Current				
Cooperative Extension Service	160,180	-	-	160,180
General government	317,760	307,361	-	625,121
Public safety	2,040,301	-	-	2,040,301
Health and welfare	3,020,796	-	-	3,020,796
Grant expenditures	-	92,190	-	92,190
Miscellaneous	371,135	-	14,525	385,660
Capital outlay	34,032	-	-	34,032
Debt service				
Principal retirement	57,714	-	-	57,714
Interest and fiscal charges	121,075	-	-	121,075
Total expenditures	<u>6,122,993</u>	<u>399,551</u>	<u>14,525</u>	<u>6,537,069</u>
Excess (deficiency) of revenues over expenditures	\$ <u>3,194,868</u>	\$ <u>35,002</u>	\$ <u>(5,292)</u>	\$ <u>3,224,578</u>

The accompanying notes are an integral part of these general purpose financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Statement of Revenues and Expenditures/Expenses – Budget and Actual – Budgetary Basis

All Governmental and Proprietary Fund Types

Year Ended June 30, 2001

	General Fund			Special Revenue Fund			Enterprise Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Registrar of deeds – fees	\$ -	\$ -	\$ -	\$ 280,000	\$ 320,368	\$ 40,368	\$ -	\$ -	\$ -
– equipment fund	-	-	-	-	-	(3,705)	-	-	-
Domestic violence	-	-	-	25,700	21,995	(3,705)	-	-	-
Cops grant	-	-	-	8,000	5,044	(2,956)	-	-	-
Drug Task Force	-	-	-	10,227	27,037	16,810	-	-	-
Sheriff's writ fees	-	-	-	67,535	60,109	(7,426)	-	-	-
Miscellaneous income	-	-	-	-	-	-	-	-	-
Rent income	46,500	47,846	1,346	-	-	-	-	-	-
Nursing home income	75,131	56,342	(18,789)	-	-	-	77,500	101,360	23,860
State welfare	-	-	-	-	-	-	24,060	19,796	(4,264)
Private	-	-	-	-	-	-	5,773,173	5,732,135	(41,038)
Cafeteria	-	-	-	-	-	-	1,071,369	1,113,898	42,529
Laundry income	-	-	-	-	-	-	19,000	19,577	577
Respite care	-	-	-	-	-	-	57,624	55,491	(2,133)
Meals reimbursement	-	-	-	-	-	-	5,000	7,229	2,229
Proportionment share fund	-	-	-	-	-	-	226,854	225,855	(999)
State reimbursement - courts	167,267	167,462	195	-	-	-	560,000	520,007	(39,993)
Victim witness program	34,000	35,693	1,693	-	-	-	-	-	-
County jail income	60,000	61,017	1,017	-	-	-	-	-	-
County jail income from state inmates	-	150	150	-	-	-	-	-	-
County jail income from commission accounts	10,000	10,216	216	-	-	-	-	-	-
County farm income - other	6,000	-	(6,000)	-	-	-	-	-	-
Interest income	45,000	57,728	12,728	-	-	-	-	-	-
State incentive monies	113,085	116,476	3,391	-	-	-	-	-	-
Extradition reimbursement	2,000	3,085	1,085	-	-	-	-	-	-
C.D.B.G. reimbursement	1,400	410	(990)	-	-	-	-	-	-
Insurance refunds	20,000	41,357	21,357	-	-	-	88,236	73,964	(14,272)
Sheriff's miscellaneous income	10,000	13,006	3,006	-	-	-	-	-	-
Bailiff refund	56,950	56,440	(510)	-	-	-	-	-	-
Taxes	9,781,246	9,777,246	(4,000)	-	-	-	-	-	-
Land rental	2,340	1,640	(700)	-	-	-	-	-	-
Secured juvenile travel	8,500	9,016	516	-	-	-	7,290	10,541	3,251
Administrative services	-	-	-	-	-	-	-	-	-
Federal and state long-term care	27,000	28,337	1,337	-	-	-	-	-	-
Total revenues	10,466,419	10,483,467	17,048	391,462	434,553	43,091	7,910,106	7,879,853	(30,253)



Expenditures/expenses									
General government									
Commissioners' office									
Treasurer	195,093	173,668	21,425	-	-	-	-	-	-
Auditors	8,723	7,323	1,400	-	-	-	-	-	-
5% monies	21,900	36,900	(15,000)	-	-	-	-	-	-
Payroll	113,085	113,085	-	-	-	-	-	-	-
Conservation district clerk	62,100	58,432	3,668	-	-	-	-	-	-
County attorney	37,837	38,522	(685)	-	-	-	-	-	-
County witness	220,825	214,327	6,498	-	-	-	-	-	-
Register of Deeds	43,230	43,147	83	-	-	-	-	-	-
Cooperative extension service	-	-	316,595	312,945	3,650	-	-	-	-
Sheriff's department	167,457	160,416	7,041	-	-	-	-	-	-
Deputy sheriff's bailiffs	315,390	295,403	19,987	-	-	-	-	-	-
Medical referee	56,950	59,701	(2,751)	-	-	-	-	-	-
Woodhull County complex	9,000	6,431	2,569	-	-	-	-	-	-
Maintenance of courthouse	59,008	49,013	9,995	-	-	-	-	-	-
Public welfare	119,989	89,377	30,612	-	-	-	-	-	-
Sheriff's grants	4,059,092	4,025,555	33,537	-	-	-	-	-	-
County Nursing Home	-	-	85,762	92,190	(6,428)	-	-	-	-
Administration	-	-	-	-	-	328,528	393,710	(65,182)	
Human resources	-	-	-	-	-	97,735	97,830	(95)	
Dietary	-	-	-	-	-	1,179,139	1,220,298	(41,159)	
Nursing care	-	-	-	-	-	5,606,539	5,490,312	116,227	
Operation of plant	-	-	-	-	-	599,026	645,863	(46,837)	
Housekeeping	-	-	-	-	-	513,571	467,516	46,055	
Laundry and linen	-	-	-	-	-	275,977	300,787	(24,810)	
Physician and pharmacy	-	-	-	-	-	8,000	9,244	(1,244)	
Special services	-	-	-	-	-	34,732	35,133	(401)	
Social services	-	-	-	-	-	98,291	93,402	4,889	
Therapy	-	-	-	-	-	289,988	269,496	20,492	
County jail	1,481,940	1,461,291	20,649	-	-	-	-	-	-
County farm and woodlands	5,339	5,753	(414)	-	-	-	-	-	-
County grants	177,703	177,703	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Interest	121,076	121,076	-	-	-	-	-	-	-
Principal - bonded debt	32,027	37,714	(5,687)	-	-	57,781	57,780	1	
Delegation expenses	2,400	3,261	(861)	-	-	274,550	274,550	-	
Capital outlay	31,323	42,632	(11,309)	-	-	-	-	-	
Prior year deficit	1,592,293	1,541,719	50,574	-	-	67,993	75,826	(7,833)	
Total expenditures/expenses	8,933,780	8,762,449	171,331	402,357	(2,778)	9,431,850	9,431,747	103	
Excess of revenues over (under) expenditures	\$ 1,532,639	\$ 1,721,018	\$ 188,379	\$ (10,895)	\$ 29,418	\$ (1,521,744)	\$ (1,551,894)	\$ (30,150)	

The accompanying notes are an integral part of these general purpose financial statements.

Year Ended June 30, 2001

	Proprietary Fund Types Enterprise	Fiduciary Fund Types Nonexpendable Trust	Total (Memorandum Only)
Operating revenues			
Charges for services – state welfare	\$ 5,732,135	\$ -	\$ 5,732,135
– private	1,113,898	-	1,113,898
Medicaid enhancement funds	520,007	-	520,007
Interest	-	208	208
Miscellaneous	428,813	1,835	430,648
Total operating revenues	<u>7,794,853</u>	<u>2,043</u>	<u>7,796,896</u>
Operating expenses			
Personnel services	5,505,149	-	5,505,149
Contractual services	709,166	-	709,166
Supplies and office expenses	147,140	-	147,140
Heat, light, and power	247,411	-	247,411
Depreciation	283,548	-	283,548
Payroll and other taxes	432,669	-	432,669
Food	392,136	-	392,136
Repairs and maintenance	99,090	-	99,090
Employee benefits	1,131,849	-	1,131,849
Bad debts	62,657	-	62,657
Telephone	14,025	-	14,025
Miscellaneous	14,341	3,741	18,082
Equipment	13,499	-	13,499
Interest expense	57,780	-	57,780
Insurance	64,331	-	64,331
Medicine	198,052	-	198,052
Total operating expenses	<u>9,372,843</u>	<u>3,741</u>	<u>9,376,584</u>
Excess of operating expenses over revenues	(1,577,990)	(1,698)	(1,579,688)
Loss on sale of assets	<u>(76,146)</u>	<u>-</u>	<u>(76,146)</u>
Net loss	\$ (1,654,136)	\$ (1,698)	\$ (1,655,834)

The accompanying notes are an integral part of these general purpose financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Statement of Changes in Retained Earnings (Deficit) Fund Balances – All Fund Types and Account Group

Year Ended June 30, 2001

	Governmental Fund Types				Enterprise				Fiduciary Fund Types				Account Group	Total (Memorandum Only)
	General		Special Revenue		Nursing Home		Reserve for Encumbrances		Expendable Trust		Nonexpendable Trust			
	Unrestricted	Reserve for Prepaid Expenses	Reserve for Encumbrances	Unrestricted	Reserve for Encumbrances	Nursing Home	Contributed Capital	Reserve for Encumbrances	Expendable Trust	Nonexpendable Trust	Fixed Assets			
Fund balances/retained earnings (deficit), beginning of year, as previously stated	\$ (107,389)	\$ 81,272	\$ 184,621	\$ 393,002	\$ -	\$ (3,003,043)	\$ 1,644,036	\$ 1,511,885	\$ 10,110	\$ 9,177	\$ 4,640,319	\$ 5,363,990		
Prior period adjustment for correction of errors (Note 2)	-	-	-	(64,638)	-	298,802	-	-	-	-	-	-	234,164	
Fund balances/retained earnings (deficit), beginning of year, as restated	(107,389)	81,272	184,621	328,364	-	(2,704,241)	1,644,036	1,511,885	10,110	9,177	4,640,319	5,598,154		
Net loss	3,194,868	-	-	35,002	-	(1,654,136)	-	-	(5,292)	(1,698)	-	1,568,744		
Capital outlay -- purchase of fixed assets	-	-	-	-	-	-	-	-	-	-	56,911	56,911		
Capital retirement	-	-	-	-	-	-	-	-	-	-	(529)	(529)		
Encumbrances	(945,054)	-	945,054	(5,584)	5,584	1,281,357	-	(1,281,357)	-	-	-	-		
Changes in prepaid expenses	7,754	(7,754)	-	-	-	-	-	-	-	-	-	-		
Other changes	(101,150)	-	-	-	-	-	-	-	-	-	-	(101,150)		
Fund balances/retained earnings (deficit), end of year	\$ 2,049,029	\$ 73,518	\$ 1,129,625	\$ 357,782	\$ 5,584	\$ (3,077,020)	\$ 1,644,036	\$ 230,528	\$ 4,818	\$ 7,472	\$ 4,696,701	\$ 7,122,130		

The accompanying notes are an integral part of these general purpose financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**Statement of Cash Flows – Proprietary Fund Types**  
**Year Ended June 30, 2001**

Cash flows from operating activities	
Net loss	\$ (1,654,136)
Adjustments to reconcile net loss to net cash provided by operating activities	
Depreciation	283,548
Loss on sale of assets	76,146
Bad debt expense	62,657
Decrease (increase) in	
Accounts receivable	(130,448)
Inventory	31,908
Restricted cash	-
Increase in	
Accounts payable	178,958
Due to other funds	<u>1,358,914</u>
Net cash provided by operating activities	<u>207,547</u>
Cash flows from capital and related financing activities	
Purchase of capital assets	(36,163)
Principal payments of long-term debt	(281,067)
Proceeds from debt issuance	<u>109,683</u>
Net cash used by capital and related financing activities	<u>(207,547)</u>
Net increase in cash	-
Cash, beginning of year	<u>200</u>
Cash, end of year	\$ <u>200</u>
Supplemental disclosures of cash flow information	
Interest	\$ 57,780
Non-cash investing and financing activities	
Financing of construction in progress	\$ 1,303,978
Sale of asset for account receivable	85,000
Prior period restatement for accumulated depreciation	298,802

The accompanying notes are an integral part of these general purpose financial statements.



# **SULLIVAN COUNTY, NEW HAMPSHIRE**

## **Notes to General Purpose Financial Statements**

**June 30, 2001**

### **1. Summary of Significant Accounting Policies**

Sullivan County, New Hampshire (the County) was established in 1827 and operates under a County Commissioner/Delegation form of government. The County is responsible for the following facilities and services, as authorized by its charter: sheriff's department, nursing home, correctional facility, county farm and woodlands, registry of deeds, and general administrative services for the County.

The accounting policies of the County, as reflected in the accompanying general purpose financial statements, conform to U.S. generally accepted accounting principles applicable to governmental units. The County's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary Funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, FASB prevails. The following is a summary of the more significant policies:

#### **A. Reporting Entity**

Specific criteria are used in the determination of which funds are included in the general purpose financial statements of the County and in the definition of the County as a separate reporting entity from any other unit of government. These criteria are: (1) oversight responsibility, which addresses the extent of the governing authority of elected officials, (2) scope of public service which addresses the type of services provided in the geographic service area, and (3) the existence of any special financing relationships which exist between the County and other entities. Based on these criteria, there are no agencies or entities which should be combined with the general purpose financial statements of the County.

#### **B. Basis of Presentation**

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity (deficit), revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the general purpose financial statements in this report, into three broad fund categories, four generic fund types, and two account groups, as follows:

SULLIVAN COUNTY, NEW HAMPSHIRE  
Notes to General Purpose Financial Statements

June 30, 2001

1. Summary of Significant Accounting Policies (Continued)

**B. Basis of Presentation (Continued)**

Governmental Funds

General Fund

The General Fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified services.

Proprietary Funds

Enterprise Fund

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises. As such, they are intended to be financed primarily through proceeds from their operations. The Enterprise Fund of the County consists of the Sullivan County Nursing Home (County Home). The County Home provides a service to the general public on a continuing basis which is financed through user charges and reimbursement from the State of New Hampshire. Periodic determination of revenues earned, expenses incurred, and net income (loss) is appropriate for capital maintenance, public policy, management control, accountability, and cost reimbursement purposes.

Fiduciary Funds

Trust Funds

Trust Funds are used to account for assets held in trust or as an agent by the County for others. Unrestricted trust funds are expendable trusts and accounted for as a Governmental Fund (modified accrual basis). Restricted trust funds are nonexpendable and accounted for as a Proprietary Fund (accrual basis).

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 2001

1. Summary of Significant Accounting Policies (Continued)

**B. Basis of Presentation (Concluded)**

Account Groups

General Fixed Assets Account Group

This account group is established to account for all fixed assets of the County, other than those accounted for in the Proprietary Funds. General fixed assets are stated at cost. Where the original cost records are not available, the assets are recorded at the estimated historical cost. No depreciation has been provided on general fixed assets.

General Long-term Debt Account Group

This account group is established to account for all long-term liabilities of the County that are expected to be financed from the Governmental Funds.

**C. Basis of Accounting**

The modified accrual basis of accounting is used by the Governmental and Expendable Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash, except for measurable and available revenues of a material amount not received as of the statement date. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

Major revenue sources susceptible to accrual include: taxes from towns, fines and fees, charges for products and services, intergovernmental charges, and interest income.

The Proprietary Funds and nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when incurred. Outlays for property and equipment are capitalized and depreciated. Outlays for retirement of debt are recorded as a reduction of the related liability.

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**Notes to General Purpose Financial Statements**

**June 30, 2001**

**1. Summary of Significant Accounting Policies (Continued)**

**C. Basis of Accounting (Concluded)**

Long-term debt related to property and equipment additions of Proprietary Funds is accounted for in the Enterprise Fund. Contributed capital represents the original construction costs of the County Home.

The General, Special Revenue, and Enterprise use encumbrance accounting. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year, but are carried forward as reserved fund balance until liquidated.

**D. Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**E. County Budget and Budgetary Accounting**

The County budgets revenues and expenditures/expenses for Governmental and Proprietary Funds. The County prepares its annual budget on a basis which is different from U.S. generally accepted accounting principles (GAAP basis). To provide a meaningful comparison of actual results with the budget, the combined statement of revenues and expenditures/expenses budget and actual is presented in accordance with the County's budget (budget basis). The major differences between the budget and GAAP bases are as follows:

- The budget recognizes as revenues (expenditures) surplus (deficits in) unrestricted funds brought forward from prior periods. GAAP records prior year surplus (deficit) in fund balances brought forward.
- The budget expenses outlays for supplies and inventory of the Enterprise Fund when purchased. GAAP expenses these items when consumed.
- The budget expenses outlays for capital additions of the Enterprise Fund. GAAP capitalizes these outlays.



## SULLIVAN COUNTY, NEW HAMPSHIRE

### Notes to General Purpose Financial Statements

June 30, 2001

#### 1. Summary of Significant Accounting Policies (Continued)

##### E. County Budget and Budgetary Accounting (Continued)

- The budget does not provide for depreciation of Enterprise Fund fixed assets. GAAP provides for depreciation of these assets.
- The budget expenses compensated absences when paid. GAAP expenses compensated absences when earned by employees.
- The budget recognizes proceeds from debt issuance as revenue and payments on debt and capital lease obligations as expenditures. For GAAP purposes, proceeds and payments on these obligations are recorded as increases and decreases in liabilities, as appropriate.
- The budget records cash received on sale of Enterprise Fund assets as revenue. GAAP records a gain or loss based on the cash and accumulated depreciation at the time of sale.
- The budget records expenditures for commitments to acquire goods or services not yet received. For GAAP purposes, these amounts are recorded as encumbrance (reserved fund balance).

##### Budgets

The County follows the following procedures establishing the budgetary data reflected in the general purpose financial statements:

Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.

Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.

The budget is legally enacted by the County Delegation prior to September 1st.

Appropriations for certain projects and specific items not fully expended at the fiscal year end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.

SULLIVAN COUNTY, NEW HAMPSHIRE  
Notes to General Purpose Financial Statements  
June 30, 2001

1. Summary of Significant Accounting Policies (Continued)

E. County Budget and Budgetary Accounting (Concluded)

The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.

A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

In summary form, the approved budgets for the General, Special Revenue, and Enterprise Funds for the year ended June 30, 2001 were as follows:

Budgeted revenue	\$ 18,767,987
Budgeted expenditures	<u>18,767,987</u>
Budgeted surplus	\$ <u>          </u> -

F. Property and Equipment

County Home property and equipment are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method.

G. Fund Balances

Fund balances of Governmental and Proprietary Funds are classified in three separate categories. The categories, if applicable, and their general meanings, are as follows:

Reserved Fund Balance

Indicates that portion of fund equity which is not appropriable for expenditure or is legally segregated for specific purposes.

Unreserved – Designated Fund Balance

Indicates that portion of fund equity for which the County has made tentative plans.

Unreserved – Undesignated Fund Balance

Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

# **SULLIVAN COUNTY, NEW HAMPSHIRE**

## **Notes to General Purpose Financial Statements**

**June 30, 2001**

### **1. Summary of Significant Accounting Policies (Concluded)**

#### **H. Revenue Recognition for Grants**

Revenues from federal, state, and other grants, designated for payment of specific County expenditures, are recognized in the Special Revenue Fund when the related expenditures are incurred.

#### **I. Compensated Absences**

The County has an earned time program, combining traditional vacation, personal, holiday, and sick time benefits into one bank of earned time hours. Consequently, earned time, up to the maximum as specified by the program, is recorded as a liability for compensated absences.

#### **J. Inventory**

Only the Enterprise Fund records inventory which consists of linen and supplies. Inventory is recorded at cost.

#### **K. Due To/From Other Funds**

Short-term amounts owed between funds are classified as "due to/from other funds." Transfers between funds are treated as operating transfers and are included in the results of operations of both Governmental and Proprietary Funds.

#### **L. Total Columns**

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with GAAP. Such data are not comparable to a consolidation since interfund eliminations have not been made.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 2001

2. Prior Period Adjustments

Special Revenue Fund

In prior years, certain cash accounts of the Special Revenue Fund and related liabilities were not properly reflected on the books of the County due to the need to keep funds due to the State separate from County funds. The treatment of these accounts has been determined to be in error, and the amount due to the State has been recorded in the current year resulting in a decrease to the Special Revenue Fund's fund balance of \$64,638 as of July 1, 2000.

Enterprise Fund

Certain errors resulting in the overstatement of previously reported depreciation expense and the related accumulated depreciation were discovered during the current year. Accordingly, an adjustment of \$298,802 has been made to increase the fund balance of the Enterprise Fund as of July 1, 2000.

3. Cash

The cash deposits in the County's Funds, including restricted cash, at year end consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Insured (FDIC)	\$ 200,000	\$ 200,000
Uninsured, collateralized by U.S. Government and other short-term securities	389,844	433,103
Uninsured, no collateral held	<u>560,730</u>	<u>648,812</u>
	\$ <u>1,150,574</u>	\$ <u>1,281,915</u>

The above amount does not include petty cash funds of \$975.



**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Notes to General Purpose Financial Statements**

**June 30, 2001**

**4. Changes in General Fixed Assets**

The changes in general fixed assets were as follows:

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
Building and improvements	\$ 3,777,044	\$ 2,518	\$ -	\$ 3,779,562
Equipment and vehicles	<u>863,275</u>	<u>54,393</u>	<u>529</u>	<u>917,139</u>
	\$ <u>4,640,319</u>	\$ <u>56,911</u>	\$ <u>529</u>	\$ <u>4,696,701</u>

**5. Changes in Long-Term Debt**

Long-term debt consisted of the following as of June 30, 2001:

	Enterprise Fund	General Long-term Debt Account Group	Total
\$1,900,000 capital improvement bond (issue date July 20, 1995), principal due in annual installments of \$190,000 through 2006. Interest is payable semiannually at 5.25%	\$ 950,000	\$ -	\$ 950,000
Uncollateralized revolving fund sewer project loan, proceeds paid throughout the project, not to exceed \$1,835,000, five year principal and interest payments to begin one year after substantial completion or January 1, 2001	1,537,302	-	1,537,302
Capital lease – cargo van	-	12,524	12,524
Capital lease – Sheriff's Department	-	46,445	46,445
Capital lease – club wagon	<u>14,226</u>	<u>-</u>	<u>14,226</u>
	\$ <u>2,501,528</u>	\$ <u>58,969</u>	\$ <u>2,560,497</u>

The capital improvement bonds are backed by the full faith and credit of Sullivan County.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Notes to General Purpose Financial Statements**

**June 30, 2001**

**5. Changes in Long-Term Debt (Continued)**

Future minimum payments, including interest of \$176,875, are as follows for the years ending June 30:

	Enterprise Fund	General Long-term Debt Account Group	Total
2002	\$ 559,334	\$ 31,867	\$ 591,201
2003	549,359	31,867	581,226
2004	531,624	-	531,624
2005	521,649	-	521,649
2006	<u>511,672</u>	<u>-</u>	<u>511,672</u>
	<u>\$ 2,673,638</u>	<u>\$ 63,734</u>	<u>\$ 2,737,372</u>

Below is a summary of changes in the General Long-Term Debt Account Group for the year ended June 30, 2001:

	Balance June 30, <u>2000</u>	Additions	Reductions	Balance June 30, <u>2001</u>
Accrued claims and judgments	\$ 20,000	\$ -	\$ 20,000	\$ -
Capital improvement bond	10,450	-	10,450	-
Capital lease – Sheriff's department	68,022	-	21,577	46,445
Capital lease – cargo van	<u>18,211</u>	<u>-</u>	<u>5,687</u>	<u>12,524</u>
	<u>\$ 116,683</u>	<u>\$ -</u>	<u>\$ 57,714</u>	<u>\$ 58,969</u>

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to General Purpose Financial Statements

June 30, 2001

### 5. Changes in Long-Term Debt (Concluded)

Below is a summary of changes in the Enterprise Fund for the year ended June 30, 2001:

	Balance June 30, <u>2000</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2001</u>
Capital improvement bond, issued July 13, 1990	\$ 84,550	\$ -	\$ 84,550	\$ -
Capital improvement bond, issued July 20, 1995	1,140,000	-	190,000	950,000
Sewer Project Loan	123,641	1,413,661	-	1,537,302
Capital lease – club wagon	<u>20,743</u>	<u>-</u>	<u>6,517</u>	<u>14,226</u>
	<u>\$ 1,368,934</u>	<u>\$ 1,413,661</u>	<u>\$ 281,067</u>	<u>\$ 2,501,528</u>

Assets related to the County's capital leases are as follows:

	<u>Enterprise Fund</u>	<u>General Fund</u>
Cost included in equipment	\$ -	\$ 118,100
Cost included in vehicles	34,650	-
Accumulated depreciation	<u>(7,059)</u>	<u>-</u>
Net book value	<u>\$ 27,591</u>	<u>\$ 118,100</u>

### Operating Leases

The County has entered into a number of operating leases which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures approximated \$8,800 for all types of leases. These expenditures were made primarily from the General and Enterprise Funds.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to General Purpose Financial Statements

June 30, 2001

### 6. Interfund Receivables and Payables

Interfund receivables and payables consisted of the following as of June 30, 2001:

	<u>General Fund</u>	<u>Enterprise</u>	<u>Special Revenue</u>
Due from Enterprise	\$ 4,245,976	\$ -	\$ -
Due to Special Revenue	(335,221)	-	-
Due to General Fund	-	(4,245,976)	-
Due from General Fund	<u>-</u>	<u>-</u>	<u>335,221</u>
Due from (to) other funds	\$ <u>3,910,755</u>	\$ <u>(4,245,976)</u>	\$ <u>335,221</u>

### 7. Taxes

Taxes were received from each of the following municipalities in the proportionate share as determined by the New Hampshire Department of Revenue Administration based on an equalized assessed evaluation:

<u>Municipality</u>	<u>Percentage</u>	<u>Amount</u>
Acworth	2.1 %	\$ 180,937
Charlestown	6.7	579,287
Claremont	21.5	1,845,366
Cornish	3.5	303,772
Croydon	1.7	143,284
Goshen	1.7	149,672
Grantham	11.8	1,012,555
Langdon	1.5	127,324
Lempster	2.1	180,188
Newport	10.9	945,265
Plainfield	5.9	505,159
Springfield	4.1	355,647
Sunapee	19.8	1,705,487
Unity	2.6	221,581
Washington	<u>4.1</u>	<u>356,116</u>
	<u>100.0 %</u>	\$ <u>8,611,640</u>



## SULLIVAN COUNTY, NEW HAMPSHIRE

### Notes to General Purpose Financial Statements

June 30, 2001

#### 8. Retirement System

##### Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability, death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301-8509 or by calling (603) 271-3351.

##### Funding Policy

Sheriff's deputies and correctional office plan members and all other employee plan members are required to contribute 8.20% and 4.14%, respectively, of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 7.13% of annual covered payroll. The current rate for all other employees is 3.94% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2001, 2000, and 1999 were \$219,000, \$227,745, and \$195,105, respectively, equal to the required contributions for each year.

#### 9. Significant Concentration

Approximately 80% of the residents of the Sullivan County Nursing Home served during 2001 were beneficiaries of the New Hampshire Medicaid program. Under this program, the provider is reimbursed for the care of qualified residents at specified interim contractual rates during the year.

Effective February 1, 1999, the New Hampshire Department of Health and Human Services implemented an acuity-based nursing facility reimbursement system. Providers of services to nursing care residents eligible for Medicaid benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on each facility's acuity and allowable cost incurred for its fiscal year ended in 1998. Base year allowable costs are subject to certain rate setting cost containment provisions of the New Hampshire Acuity-Based Nursing Facility Reimbursement Systems.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Notes to General Purpose Financial Statements**

**June 30, 2001**

**9. Significant Concentration (Concluded)**

The mix of revenues from residents and third-party payors for the year ended June 30, 2001 was as follows:

Medicaid	80%
Private	14
Other	<u>6</u>
	<u>100%</u>

Due to the large concentration of residents who receive benefits from the Medicaid reimbursement program, the County is highly dependent upon regulatory authorities' establishing reimbursement rates that are adequate to sustain the Sullivan County Nursing Home's operations.

**10. Risk Management**

The County is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County along with other municipalities and other qualified political subdivisions of New Hampshire are members of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA), a Trust organized to provide property and liability insurance coverage to its members. The County pays an annual premium to NHMA for its property and liability insurance coverage. The premium paid in 2001 was \$57,319. The insurance coverage includes \$500,000 for each and every covered property, crime, or liability that exceeds \$1,000. There are no unpaid contributions or claims submitted to the Trust for which the County has a partial obligation as of June 30, 2001. During December 2000, \$15,032 was returned to the County as its 2000 dividend for the years 1998 and 1999.

Should there be a deficiency in NHMA Trust funds, NHMA has authority to make additional assessments of its members to meet its liabilities. As of June 30, 2001, NHMA has indicated it foresees no likelihood of an additional assessment for any of the past years.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to General Purpose Financial Statements

June 30, 2001

### 11. Budgetary Basis of Accounting

Adjustments necessary to convert the results of operations for the year on a GAAP basis to a budget basis are as follows:

	General Fund	Special Revenue Fund	Enterprise Fund	Total
Excess of revenues over expenditures/net loss budget basis	\$ 1,721,018	\$ 29,418	\$ (1,551,894)	\$ 198,542
Receivables not recorded as revenue	(1,165,606)	-	(85,000)	(1,250,606)
Loss on sale of building – GAAP	-	-	(76,146)	(76,146)
Long-term debt payment not recognized as expenditure	-	-	281,067	281,067
Prior year's deficit not recognized as expense	1,541,719	-	-	1,541,719
Release of prior year encumbrances recorded as change in estimate – GAAP	50,574	-	-	50,574
Capital outlays not recognized as expenditure	-	-	36,163	36,163
Depreciation	-	-	(283,548)	(283,548)
Encumbrances	<u>1,047,163</u>	<u>5,584</u>	<u>25,222</u>	<u>1,077,969</u>
Excess of revenues over expenditures/net loss GAAP basis	\$ <u>3,194,868</u>	\$ <u>35,002</u>	\$ <u>(1,654,136)</u>	\$ <u>1,575,734</u>

The receivable not recorded as revenue in the General Fund of \$1,165,606 represents supplemental tax revenue. A supplemental budget was passed by the delegation during the year to cover expected deficits. This amount represents additional tax revenue that will not be collected until December 2001. This revenue has not been accrued for GAAP purposes.

### 12. Accrual for Self-funded Insurance

The County participates in the New Hampshire Municipal Association Health Insurance Trust Self-Funding Plus Program (Program) which provides medical health benefits to its eligible employees and their eligible dependents. The Program is self-funded and amounts collected from premiums, net of claims paid on behalf of participants, are maintained in a separate cash account and are reflected on the combined balance sheet as general fund "restricted cash". Claims relating to the year ended June 30, 2001, which have not been paid, have been recorded as a liability as of June 30, 2001. The County is insured above a stop-loss amount of \$75,000 on individual and aggregate claims.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 2001

13. Enterprise Fund Deficit

Losses incurred by the Nursing Home and the resulting deficit of fund balance will be supported by tax revenues recorded in the General Fund.



## Combining Balance Sheet – Special Revenue Fund

June 30, 2001

	Registry of Deeds	Sheriff's Grants	Total
<b>ASSETS</b>			
Cash	\$ 279,212	\$ -	\$ 279,212
Due from other funds	<u>335,221</u>	<u>-</u>	<u>335,221</u>
Total assets	\$ <u>614,433</u>	\$ <u>-</u>	\$ <u>614,433</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities			
Accounts payable	\$ 240,363	\$ -	\$ 240,363
Accrued liabilities	<u>10,704</u>	<u>-</u>	<u>10,704</u>
Total liabilities	<u>251,067</u>	<u>-</u>	<u>251,067</u>
Fund equity			
Reserve for encumbrances	5,584	-	5,584
Undesignated	<u>357,782</u>	<u>-</u>	<u>357,782</u>
Total fund equity	<u>363,366</u>	<u>-</u>	<u>363,366</u>
Total liabilities and fund equity	\$ <u>614,433</u>	\$ <u>-</u>	\$ <u>614,433</u>

## Combining Statement of Revenue and Expenditures – Special Revenue Fund

Year Ended June 30, 2001

	Registry of Deeds	Sheriff's Grants	Total
Revenue			
Fines and fees	\$ 342,363	\$ -	\$ 342,363
Grant revenue	<u>-</u>	<u>92,190</u>	<u>92,190</u>
Total revenue	<u>342,363</u>	<u>92,190</u>	<u>434,553</u>
Expenditures			
Current			
Grant expenditures	-	92,190	92,190
General government	<u>307,361</u>	<u>-</u>	<u>307,361</u>
Total expenditures	<u>307,361</u>	<u>92,190</u>	<u>399,551</u>
Excess of revenues over expenditures	\$ <u>35,002</u>	\$ <u>-</u>	\$ <u>35,002</u>



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Commissioners  
Sullivan County, New Hampshire

We have audited the general purpose financial statements of Sullivan County, New Hampshire (the County) as of and for the year ended June 30, 2001, and have issued our report thereon dated August 6, 2001. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. This reportable condition is described in the following paragraph.

### Resident Cash Account

Resident funds are held in a Sullivan County Nursing Home cash account. The County has implemented a system of controls, including documentation of resident elections relating to funds held for residents, segregation of duties for recording transactions for resident accounts, and reconciliation of the cash account on a monthly basis. However, this cash account was not reconciled on a regular basis during the year ended June 30, 2001, including reconciliation to individual resident account balances. We recommend that the County reconcile this account as soon as possible and continue with the reconciliation process on a monthly basis.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting, which we have reported to management of the County in a separate letter dated August 6, 2001.

This report is intended solely for the information and use of Sullivan County Commissioners and management and is not intended to be and should not be used by anyone other than these specified parties.

*Berry, Dunn, McNeil & Parker*

Lebanon, New Hampshire  
August 6, 2001





To the Commissioners of  
Sullivan County, New Hampshire

In planning and performing our audit of the general purpose financial statements of Sullivan County, New Hampshire (the County) for the year ended June 30, 2001, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control. However, we noted certain matters involving internal controls and operations that we consider to be reportable conditions under the standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with assertions of management in its general purpose financial statements.

Our consideration of internal controls was for the limited purpose described in the preceding paragraph and would not necessarily disclose all matters that might be reportable conditions. In addition, because of the inherent limitations in internal controls, errors or irregularities may occur and not be detected.

During our audit, we noted the following reportable condition and other observations which we summarize for management's consideration.

## **RESIDENT CASH ACCOUNT**

Cash is held in a Sullivan County Nursing Home (Nursing Home) cash account by resident request for various purposes. The resident account bank statement was not successfully reconciled to the subsidiary ledger as of the end of the year. While the lack of reconciliation does not materially misstate the financial statements of the County, the Nursing Home has a fiduciary responsibility to properly account for the funds of the residents who participate. The need for an accurate balance in each resident account is also necessary in order to ensure proper use as payment for room charges. We understand that part of the problem relates to flaws in the long-term care system that is used to track individual accounts. We are aware that management has contacted system support regarding the issues noted in the long-term care system. We strongly recommend that management hold them accountable for fixing any errors noted during the reconciliation. We encourage management to reconcile this account as soon as possible and continue with the reconciliation process on a monthly basis.

## **ACCOUNTS RECEIVABLE**

Over the past few years we have noticed an increase in the Nursing Home's accounts receivable over 120-day aging category. Through discussions with management, we have learned that a number of these balances need to be researched and may be amounts that are due from Medicaid. Typically, Medicaid will not reimburse charges over a year old. We recommend management create a plan whereby delinquent account receivables are researched, in a timely manner, and collection efforts are performed. This process will ensure that the nursing home collects all amounts due to them from Medicaid before the time limitation lapses.

## **OPERATING LOSSES**

The County reports significant operating losses in the enterprise fund during the current year, on both a budgetary and GAAP basis. While some consideration has already been given to the coverage of

these losses in the future with the passing of the 2002 budget, we would like to emphasize the importance of planning for future years. The County has established a County "Study" committee to research the causes of these losses and we recommend that this effort be continued. The County must estimate the effect of any future losses and determine the County's ability to provide for these losses on an on-going basis.

### **PRIOR YEAR COMMENTS**

#### **Audit Efficiency**

In the prior year, we noted that there had been a significant number of standard entries and reconciliations not completed by the beginning of the audit. The current year audit was more efficient due to the efforts of the County in preparing for the audit. The departments all had their requests for encumbrances recorded before Berry, Dunn, McNeil & Parker began their audit. The County also kept Berry, Dunn, McNeil & Parker informed of their progression before the audit.

#### **New Reporting Model**

In the prior year, we advised you that the Government Accounting Standards Board (GASB) approved the issuance of GASB No. 34, *Basic Financial Statement – and Management's Discussion and Analysis – for State and Local Governments*. This Statement establishes new financial reporting requirements for state and local governments. It will also create new information and will restructure much of the information that governments have presented in the past. The new requirements were developed to make annual reports more comprehensive and easier to understand and use.

The Statement establishes that the basic financial statements and required supplementary information should consist of:

- ✓ *Management's discussion and analysis (MD&A)*. MD&A should introduce the basic financial statements and provide an analytical overview of the County's financial activities.

✓ *Basic financial statements.* Basic financial statements should include government-wide financial statements prepared on an accrual basis, fund financial statements providing information about major funds, and notes.

✓ *Required supplementary information* includes budgetary comparison schedules.

The requirements of this Statement are effective in three phases based on a government's total annual revenues. The effective date for the County is July 1, 2002, though earlier application is encouraged.

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This report is intended solely for the information and use of the Commissioners of Sullivan County, management, and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank the entire staff of Sullivan County, in particular, Catherine Thurston and Dodi Violette, for their assistance and courtesies extended to us during the audit of the County.

*Berry, Dunn, McNeil & Parker*

Lebanon, New Hampshire  
August 6, 2001



# N O T E S

## NOTES



